



TEXAS A&M UNIVERSITY
SAN ANTONIO



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ACCT 3305 800, Fund of Federal Income Tax, Fall 2024, CRN: 10300
 Department of Accounting & Finance, College of Business

Course Syllabus

Class Modality: Face-to-Face Instructional
Class Meeting Time and Place: T 5:30 pm - 8:15 pm; Central Academic Bldg. 333
Class Duration: Aug, 26, 2024 – Dec. 5, 2024
Instructor: Gilbert Barrera, JD, CPA, MPA
 Office: Business/Library Hall 241 E
 Tel: 210-784-2340
 E-Mail: gbarrera@tamusa.edu
 Student emails will receive a reply within two business days.
Course Website: <https://tamusa.blackboard.com/>

Office Hours:

| | |
|---------------------------|------------------|
| M | 5:00pm - 7:00pm* |
| T | 2:30pm - 5:30pm* |
| R | 2:30pm - 5:30pm* |
| *In person by appointment | |

CATALOG COURSE DESCRIPTION:

Analysis of Federal income tax laws, emphasis being placed on the determination of net taxable income and preparation of income tax returns for individuals. Special attention is given to accounting for sole proprietorships and single-owner disregarded entities. Students who complete the course will be able to accurately determine the appropriate income tax for affluent individual taxpayers. Prerequisite: Admitted into the College of Business, and ACCT 3301 or ACCT 3302.

COURSE OBJECTIVES:

The objective of this course is to provide students with a firm understanding of Title 26 of the United States Code (Internal Revenue Code) as it applies to individuals. Instruction also addresses other taxes, such as state ad valorem tax, federal and state excise taxes, federal estate and gift tax, state income tax, state property tax, and state sales tax in contrast to the federal income tax under the Internal Revenue Code. In addition, students will earn a working knowledge of personal deductions and exemptions, business deductions, capital gains and losses, and tax credits. This course has the additional purpose of teaching tax research which will help students research the tax law in the future as the tax laws change.

PREREQUISITES:

Admitted into the College of Business, and ACCT 3301 or ACCT 3302.

STUDENT LEARNING OUTCOMES:

- 1) At the conclusion of this course, you will:
 - a) demonstrate a conceptual understanding of the imposition of income taxes in the United States
 - b) be able to use authoritative sources of legislation, regulation, and precedent to determine the appropriate handling of complex tax situations

- c) be able to prepare commonly used tax forms and schedules
- d) be able to accurately complete a full tax filing for representative individual tax filers in the United States

AACSB Assessment:

The College of Business is in the process of applying for AACSB accreditation. As part of that process, students will be assessed on program level outcomes based on course outcomes from various courses. The materials from this course may be used for assessing such program level outcomes, and hence students must follow the necessary rigor to ensure mastery and retention of the above course outcomes.

COVID-19 Safety Protocol: Due to the current pandemic environment, all university personnel (faculty, students and staff, etc) are required to adhere to mandated procedures and guidelines as communicated through university communications. For details and updated information on COVID-19 safety protocol please visit <https://www.tamusa.edu/community-safety-together/index.html>.

REQUIRED MATERIALS:

- 1) TEXT: Taxation of Individuals 2024 Edition (CNCT AC) (Custom-)
 - a) **Edition:** 15th
 - b) **ISBN:** 9781264444960
 - c) **Author:** Spilker, et al.
 - d) **Publisher:** McGraw Hill
 - e) McGraw Hill Connect (180 Days)
- 2) BLACKBOARD: Connect to <http://tamusa.blackboard.com>.

TIME EXPECTATION FOR COURSEWORK:

Time: You are expected to spend at least 4-8 hours per week for the course. Based on the background, some student may require more time. Time spent may be longer when assignment/exams are due.

OTHER RECOMMENDED / READING MATERIALS:

- 1) Check Blackboard for periodic current events or case law regarding the topic covered at the time.
- 2) United States Code Title 26
- 3) Federal income tax case law as referenced in class
- 4) IRS Revenue Rulings as referenced in class
- 5) LexisNexis as referenced in class
- 6) RIA Checkpoint as referenced in class

COURSE REQUIREMENTS EVERY STUDENT MUST FULFILL IN ORDER TO SUCCEED:

- 1) Students should check the Course Calendar, Announcements, and Messages (e-mail) systems in Blackboard on a regular basis.
- 2) Students should keep current with all course assignments, quizzes, and examinations.
- 3) Students should ask questions and communicate with the instructor either in class, online, off-line or during office hours.
- 4) For all classwork, exams, quizzes etc., if a student is completing it off-campus, then they are responsible for availability of internet connectivity. Extensions will **not** be granted for lack of availability of internet connections.

- 5) Students should remember that online and hybrid courses assume greater responsibility and independent learning skills by the student for their own learning outcomes.
- 6) For online courses, students should keep current on class recordings, if not attending the live class (either in person or online).
- 7) For online asynchronous courses, there will be no online class sessions. All materials will be made available through Blackboard or through online links.
- 8) For online synchronous courses, there will be online class sessions as indicated. Students are expected to attend the online session at the given time. If a student is unable to attend a session, instructor will make the recording of the session available for the student to view. All materials will be made available through Blackboard or through online links.

GRADING POLICY: The final course grade will be based on your performance using the following weights:

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| Final Exam | 40% |
| Examinations (3 @ 100 pts. Ea.) | 35% |
| Chapter Quizzes (each chapter) | 20% |
| HW Assignments (each chapter) 25% | 5% |
| Total | 100% |

The final letter grades will be assigned as follows:

A = 90% or more **B = 80% through 89.99%** **C = 70% through 79.99%**
D = 60% through 69.99% **F = 59.99% or less**

Final Examination

The final examination is comprehensive of the entire course. The final examination accounts for **40%** of the overall grade. The final examination will be administered online through Connect. You will receive notice of the availability of the final exam by Blackboard Announcement and email. Each question will allow for 6 minutes to answer. Extensions will **not** be granted for lack of availability of internet connections. You are strongly discouraged from using any wireless connection for completion of any homework, quiz, examination, or final examination. It is the student's responsibility to have an adequate connection to complete these.

Examinations

There will be three examinations administered online through Connect. Together, these three tests account for **35%** of your grade. Each examination is limited in time, and you will have only one opportunity to obtain the highest grade you can. You will receive notice of the availability of the examinations by Blackboard Announcement and email. Each question will allow for 6 minutes to answer. Extensions will **not** be granted for lack of availability of internet connections. You are strongly discouraged from using any wireless connection for completion of any homework, quiz, examination, or final examination. It is the student's responsibility to have an adequate connection to complete these.

Chapter Quizzes

Chapter quizzes will be administered online through Connect. You will receive notice of the availability of the chapter quizzes by Blackboard Announcement and email. Each quiz will consist of ten multiple choice questions. Each question will allow for 6 minutes to answer. Extensions will **not** be granted for lack of availability of internet connections. Together, chapter quizzes account for **20%** of your grade. Each chapter quiz will be limited in time, and you will have two quizzes per chapter. You will have one opportunity to complete each quiz. You are strongly discouraged from using any wireless connection for

completion of any homework or quiz assignment. It is the student's responsibility to have an adequate connection to complete these.

Homework Assignments

Homework problems will be administered online through Connect. Notice of Homework assignments will be given online by Blackboard Announcement and email. Each assignment will consist of ten to fifteen multiple choice questions. You have as many as twenty attempts on each homework assignment to earn the highest grade you can. The grade for the homework assignments is based on completion and accuracy. A total of **5%** of your grade is based on your homework assignments. Extensions will **not** be granted for lack of availability of internet connections. You are strongly discouraged from using any wireless connection for completion of any homework or quiz, assignment. It is the student's responsibility to have an adequate connection to complete these.

COMPLETION OF HOMEWORK, QUIZZES, EXAMINATIONS, AND FINAL EXAMINATION:

Students will be sent notice by Blackboard Announcement (which sends simultaneous notice to the Blackboard Announcements section in Blackboard, and to webmail) that a homework or quiz assignment is available for completion. Upon receiving such notice, it is the student's responsibility to check Connect for the due date/time. You are strongly discouraged from using any wireless connection for completion of any homework or quiz assignment. It is the student's responsibility to have an adequate connection to complete these.

In general, the homework and quiz assignments will allow for 72 hours, from date/time of assignment, to complete the homework or quiz. It is the student's responsibility to check Connect for when the assignment is due. The time allowed for completion of the assignment will vary because students must be allowed time to review these assignments in preparation for Examinations.

MAKE UP AND LATE ASSIGNMENT/EXAM/QUIZ/FINAL EXAM POLICY:

As a general rule, make-ups or late submissions will NOT be offered or accepted for any missed assignments/exams/quizzes/final exam. Late submissions or make-ups may be accepted/administered only in extra-ordinary circumstances such as an excused official university activity, a severe illness, or a dire emergency. However, you must provide comprehensive documentation either before or within a few days of the missed assignment/quiz/exam. If you have a medical excuse, your medical documentation must include names, addresses, and phone numbers of the medical personnel who addressed your medical emergency, along with your waiver of your physician-patient privilege. Although I do not have an interest in what your medical condition was, I do have a need to verify when the emergency occurred, how long it lasted, and whether it prevented you from completing the exam, quiz, or homework assignment. Extensions will **not** be granted for lack of availability of internet connections.

Course Drop Policy:

You may drop the course on or before April 13, 2024 with an automatic grade of W. If you wish to drop the class after that date, you will receive either W (if you have satisfactory record so far) or F. The last date to drop a course, or withdraw from the University is April 20, 2024. If you wish to drop the class, you must submit the necessary paperwork to the proper authority.

Class conduct and civility code: Everyone in class is expected to follow all rules in the student handbook, as well as common courtesy during classroom lectures and discussions in class and online, including the following:

1. Attendance may be taken by an appropriate method by the instructor.
2. It is the students' responsibility to obtain and be able to use the required materials and software for this class.

3. Student must retain copies of all assignments and graded work for verification purposes and provide it to the instructor, if necessary. Keep own copies of all computer files and e-mails until final grade is received.
4. Talking while the instructor is lecturing is extremely disruptive and discourteous to the instructor and other students.
5. Using computers or phones (except for a valid urgent need) during class for a purpose not related to class is disruptive. All cell phones and gadgets should be turned OFF.
6. For any questions about the exams and assignments, a student should contact the instructor, well in advance of the day they are due, so the instructor may have enough time to provide feedback.
7. All communications will be via e-mail communications to the Texas A&M University e-mail account, and students are expected to use their school provided email account. The instructor will reply to a student e-mail messages and voice messages within 2 business days (Monday-Friday).
8. All assignment submissions must be uploaded as instructed by the due date and time. Submission window may close or marked late, if not uploaded on time and be penalized for it. Anyone violating these policies may be subject to disciplinary actions.

CLASS ATTENDANCE AND PARTICIPATION:

A vital part of every student's education is regular attendance of class meetings (for face-to-face/hybrid/online synchronous classes) or regular review of class materials posted by the instructor for asynchronous classes. Any absences tend to lower the quality of a student's work, and frequent or persistent absences may result in a failing grade. Students are responsible for the materials covered in class. The course covers a lot of material and most students find at least some parts of it difficult. Class participation is highly encouraged as it makes the class more interesting and enhances the learning experience. Students are strongly encouraged to ask questions, participate in class discussions and problem solving, and visit/contact the instructor during office hours in case of questions or concerns. Good attendance and participation may be rewarded when final grades are assigned.

The course is intensive and challenging and you are expected to master the materials presented in class. The structure of the class makes your individual study and preparation outside of class extremely important, and may vary considerably based on student background. However, a **minimum** of two hours of work outside the class is expected for every one hour of class period per week. Reading the assigned chapter(s) and having some familiarity with them before class will be very useful for understanding lectures.

All classes, whether they meet in person on campus, are hybrid, or are all asynchronous online, I will record on Webex and you will be notified by email and Blackboard Announcement of the availability of the recorded class. For classes that meet in person, you are expected to attend in person. However, if you have concerns about having symptoms of COVID-19, then you are urged to attend class online or view the Webex recording of the class. This will suffice for attendance.

UNIVERSITY EMAIL POLICY AND COURSE COMMUNICATIONS: All correspondence between professors and students must occur via TAMUSA email accounts or Blackboard

messages. You must have your Jaguar email account ready and working. If it is not working, contact the help desk at 210-784-4357.

ACADEMIC MISCONDUCT POLICY: Texas A&M University-San Antonio students are expected to exhibit a high level of honesty and integrity in their pursuit of higher education, and follow the Texas A&M University-San Antonio Code of Conduct. For more information please visit the Office of Student Rights & Responsibilities website <http://bit.ly/TAMUSAStudentRR>. Academic misconduct includes, but is not limited to, cheating, plagiarism, multiple submissions, collusion, lying and bribery. In cases of academic misconduct, students may be subject not only to grade sanctions in courses but to disciplinary action. If a student wishes to appeal the decision of suspension or expulsion due to violations of academic misconduct, they must initiate their appeal as outlined within the Student Code of Conduct.

All student term papers and other written assignments are subject to analysis by anti-plagiarism software. Posting of any class work given to student, or solutions, or discussion, on publicly accessible forums or on social media is not permissible unless explicit written permission have been granted by the instructor.

COVID-19 RECOMMENDATIONS

Everyone is strongly encouraged to get vaccinated and get vaccine boosters! It is the best way to prevent serious illness or death. While in the classroom everyone is strongly encouraged to wear a wellfitting mask! N95 and KN95 (NIOSH approved) masks offer the best protection from COVID-19 but even a surgical or cloth mask of at least three layers offer some protection. Wash and sanitize your hands regularly and always before attending class. Students should use the Jaguar App Self Wellness Screen to conduct a self assessment each day before coming to campus to determine if they are exhibiting any signs or symptoms of COVID-19 or have been exposed to COVID-19. Information on times and location of testing can be found here: <https://www.tamusa.edu/community-safety-together/testing-contacttracing.html> Do not come to class if you are having symptoms of COVID-19! Go get tested! Students should visit the on-campus testing facility to receive a COVID-19 test if they are exhibiting symptoms or have been exposed. If you have a positive COVID-19 test, symptoms, or a known exposure report it through the COVID-19 reporting portal (<https://www.tamusa.edu/community-safety-together/>). After reporting through the portal the Dean of Students will contact your instructor and inform them that you will not be attending class. Your instructor may provide you with an accommodation (For example: prerecorded lecture, synchronous online link, extension of deadlines,

FALL 2024 ACCT 3305 800 CLASS SCHEDULE

The provisions and information set forth in the schedule below are intended to be informational and not contractual in nature. The instructor reserves the right to amend, alter, change, delete or modify the provisions of the schedule. Changes to the schedule will be made only under extenuating circumstances. All the changes will be announced in class and via Blackboard/email and you are responsible for the announcements made in class and via Blackboard/email.

| ACCT 3305 800 / FALL 2024 / T 5:30pm-8:15pm / Face-to-Face Instructional | | | |
|--|------------|---------|---|
| WEEK | DATE | | ASSIGNMENT |
| 1 | 8/27/2024 | TUESDAY | CH. 1 |
| 2 | 9/3/2024 | TUESDAY | CH. 2 |
| 3 | 9/10/2024 | TUESDAY | CH. 2 |
| 4 | 9/17/2024 | TUESDAY | CH. 4 |
| 5 | 9/24/2024 | TUESDAY | CH. 4 TEST I (CH. 1,2,4) |
| 6 | 10/1/2024 | TUESDAY | CH. 5 |
| 7 | 10/8/2024 | TUESDAY | CH. 6 |
| 8 | 10/15/2024 | TUESDAY | CH. 6 |
| 9 | 10/22/2024 | TUESDAY | CH. 7 TEST II (CH. 5,6,7) |
| 10 | 10/29/2024 | TUESDAY | CH. 8 |
| 11 | 11/5/2024 | TUESDAY | CH. 9 |
| 12 | 11/12/2024 | TUESDAY | CH. 10 |
| 13 | 11/19/2024 | TUESDAY | CH. 10 TEST III (CH. 8,9,10) |
| 14 | 11/26/2024 | TUESDAY | CH. 11 |
| 15 | 12/3/2024 | TUESDAY | CH. 12 LAST DAY OF CLASSES |
| 12/5/2024 | | | Last day of scheduled classes for weekday classes |
| 12/6/2024 | | | Study Day |
| 12/7/2024 - 12/13/2024 | | | FINAL EXAMINATION WEEK |

IMPORTANT POLICIES AND RESOURCES

Academic Accommodations for Individuals with Disabilities: Texas A&M University-San Antonio is committed to providing all students with reasonable access to learning opportunities and accommodations in accordance with The Americans with Disabilities Act, as amended, and Section 504 of the Rehabilitation Act. If you experience barriers to your education due to a disability or think you may have a disability, Disability Support Services is located in the Central Academic Building, Suite 210. You can also contact us via phone at (210) 784-1335, visit us <https://www.tamusa.edu/Disability-Support-Services/index.html> or email us at dss@tamusa.edu. Disabilities may include, but are not limited to, attentional, learning, mental health, sensory, physical, or chronic health conditions. All students are encouraged to discuss their disability-related needs with Disability Support Services and their instructors as soon as possible.

Academic Learning Center: The Academic Learning Center provides free course-based tutoring to all currently enrolled students at Texas A&M University-San Antonio. Students wishing to work with a tutor can make appointments through the Brainfuse online tutoring platform. Brainfuse can be accessed in the *Tools* section of Blackboard. You can contact the Academic Learning Center by emailing tutoring@tamusa.edu, calling (210) 784-1307, or visiting the Central Academic Building, room 202.

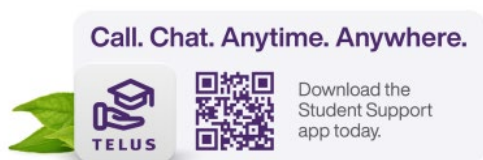
Counseling/Mental Health Resources: As a college student, there may be times when personal stressors interfere with your academic performance and negatively impact your daily functioning.

If you are experiencing emotional difficulties or mental health concerns, support is available to you through the Student Counseling Center (SCC). To schedule an appointment, call 210-784-1331 or visit Madla 120.

All mental health services provided by the SCC are free and confidential (as the law allows). The Student Counseling Center provides brief individual and group therapy, crisis intervention, consultation, case management, and prevention services. For more information on SCC services visit tamusa.edu/studentcounseling

Crisis support is available 24/7 by calling the SCC at 210-784-1331 (after-hours select option '2').

Additionally, the TELUS Student Support App provides a variety of mental health resources to including support for in the moment distress, an anonymous peer to peer support network, mental health screenings, podcasts, and articles to improve your mental wellbeing.



Emergency Preparedness: JagE Alert is Texas A&M University-San Antonio's mass notification. In the event of an emergency, such as inclement weather, students, staff and faculty, who are registered, will have the option to receive a text message, email with instructions and updates. To register or update your information visit: <https://tamusa.bbcportal.com/>.

More information about Emergency Operations Plan and the Emergency Action Plan can be found here: <https://www.tamusa.edu/about-us/emergency-management/>.

Download the SafeZone App (<https://safezoneapp.com/>) for emergencies or call (210) 784-1911. Non-Emergency (210) 784-1900.

Financial Aid and Verification of Attendance: According to the following federal regulation, 34 CFR 668.21: U.S. Department of Education (DoE) Title IV regulation, a student can only receive Title IV funds based on Title IV eligibility criteria which include class attendance. If Title IV funds are disbursed to ineligible students (including students who fail to begin attendance), the institution must return these funds to the U.S. DoE within 30 days of becoming aware that the student will not or has not begun attendance. Faculty will provide the Office of Financial Aid with an electronic notification if a student has not attended the first week of class. Any student receiving federal financial aid who does not attend the first week of class will have their aid terminated and returned to the DoE. Please note that any student who stops attending at any time during the semester may also need to return a portion of their federal aid.

Writing, Language, and Digital Composing Center: The Writing, Language, and Digital Composing Center supports graduate and undergraduate students in all three colleges as well as faculty and staff. Tutors work with students to develop reading skills, prepare oral presentations,

and plan, draft, and revise their written assignments. Our language tutors support students enrolled in Spanish courses and students composing in Spanish for any assignment. Our digital studio tutors support students working on digital projects such as eportfolios, class presentations, or other digital multimedia projects. Students can schedule appointments through JagWire under the Student Services tab. Click on “Writing, Language, and Digital Composing Center” to make your appointment. The Center offers face-to-face, synchronous online, and asynchronous digital appointments. More information about what services we offer, how to make an appointment, and how to access your appointment can be found on our website at <https://www.tamusa.edu/academics/>.

Meeting Basic Needs: Any student who has difficulty affording groceries or accessing sufficient food to eat every day or who lacks a safe and stable place to live, and believes this may affect their performance in the course, is urged to submit a CARE referral (<https://www.tamusa.edu/university-policies/Student-Rights-and-Responsibilities/file-a-report.html>) for support. Furthermore, please notify the professor if you are comfortable in doing so. This will enable them to direct you to available resources.

Military Affairs: Veterans and active-duty military personnel are welcomed and encouraged to visit the Office of Military Affairs for any question involving federal or state VA Education Benefits. Visit the Patriots’ Casa building, room 202, or to contact the Office of Military Affairs with any questions at military.va@tamusa.edu or (210)784-1397.

Religious Observances: Texas A&M University-San Antonio recognizes the diversity of faiths represented among the campus community and protects the rights of students, faculty, and staff to observe religious holidays according to their tradition. Under the policy, students are provided an opportunity to make up any examination, study, or course work requirements that may be missed due to a religious observance provided they notify their instructors before the end of the second week of classes for regular session classes.

The Six-Drop Rule: Students are subject to the requirements of Senate Bill (SB) 1231 passed by the Texas Legislature in 2007. SB 1231 limits students to a maximum of six (6) non-punitive course drops (i.e., courses a student chooses to drop) during their undergraduate careers. A non-punitive drop does not affect the student’s GPA. However, course drops that exceed the maximum allowed by SB 1231 will be treated as “F” grades and will impact the student’s GPA.

Statement of Harassment and Discrimination: Texas A&M University-San Antonio is committed to the fundamental principles of academic freedom, equal opportunity, and human dignity. To fulfill its multiple missions as an institution of higher learning, A&M-San Antonio encourages a climate that values and nurtures collegiality and the uniqueness of the individual within our state, nation, and world. All decisions and actions involving students and employees should be based on applicable law and individual merit. Texas A&M University-San Antonio, in accordance with applicable federal and state law, prohibits discrimination, including harassment, on the basis of race, color, sex, religion, national origin, age, disability, genetic information, veteran status, sexual orientation, gender identity, gender expression, or pregnancy/parenting status. Individuals who believe they have experienced harassment or discrimination prohibited by this statement are encouraged to contact the appropriate offices within their respective units.

Texas A&M University-San Antonio faculty are committed to providing a safe learning environment for all students and for the university as a whole. If you have experienced any form of sex- or gender-based discrimination or harassment, including sexual assault, sexual harassment, domestic or dating violence, or stalking, know that help and support are available. A&M-San Antonio’s Title IX Coordinator can support those impacted by such conduct in navigating campus

life, accessing health and counseling services, providing academic and housing accommodations, and more. The university strongly encourages all students to report any such incidents to the Title IX Coordinator. Please be aware that all A&M-San Antonio employees (other than those designated as confidential resources such as counselors and trained victim advocates) are required to report information about such discrimination and harassment to the university. This means that if you tell a faculty member about a situation of sexual harassment, sexual violence, or other related misconduct, the faculty member must share that information with the university's Title IX Coordinator (titleix@tamusa.edu, 210-784-2061, CAB 439K). If you wish to speak to a confidential employee who does not have this reporting requirement, you can contact the Student Counseling Center at (210) 784-1331 or visit them in Madla 120.

Pregnant/Parenting Students: Texas A&M-San Antonio does not require a pregnant or parenting student, solely because of that status or issues related to that status, to (1) take a leave of absence or withdraw from their degree or certificate program; (2) limit the student's studies; (3) participate in an alternative program; (4) change the student's major, degree, or certificate program; or (5) refrain from joining or cease participating in any course, activity, or program at the University. The university will provide such reasonable accommodations to pregnant students as would be provided to a student with a temporary medical condition that are related to the health and safety of the student and the student's unborn child. These could include maintaining a safe distance from substances, areas, and activities known to be hazardous to pregnant individuals and their unborn child; excused absences because of illness or medical appointments; modified due dates for assignments; rescheduled tests/exams; taking a leave of absence; and being provided access to instructional materials and video recordings of lectures for excused absences, if these would be provided to any other student with an excused absence. Pregnant/parenting students are encouraged to contact the Title IX Coordinator with any questions or concerns related to their status (titleix@tamusa.edu; 210-784-2061; CAB 439K).

Texas A&M-San Antonio has also designated the Title IX Coordinator as the liaison officer for current or incoming students who are the parent or guardian of a child younger than 18 years of age. The Title IX Coordinator can provide students with information regarding support services and other resources.

Students' Rights and Responsibilities: The following statement of students' rights and responsibilities is intended to reflect the philosophical base upon which University Student Rules are built. This philosophy acknowledges the existence of both rights and responsibilities, which is inherent to an individual not only as a student at Texas A&M University-San Antonio but also as a citizen of this country.

Students' Rights

1. A student shall have the right to participate in a free exchange of ideas, and there shall be no University rule or administrative rule that in any way abridges the rights of freedom of speech, expression, petition and peaceful assembly as set forth in the U.S. Constitution.
2. Each student shall have the right to participate in all areas and activities of the University, free from any form of discrimination, including harassment, on the basis of race, color, national or ethnic origin, religion, sex, disability, age, sexual orientation, gender identity,

gender expression, and pregnancy/parenting or veteran status in accordance with applicable federal and state laws.

3. A student has the right to personal privacy except as otherwise provided by law, and this will be observed by students and University authorities alike.
4. Each student subject to disciplinary action arising from violations of university student rules shall be assured a fundamentally fair process.

Students' Responsibilities

1. A student has the responsibility to respect the rights and property of others, including other students, the faculty, and administration.
2. A student has the responsibility to be fully acquainted with the published University Student Rules found in the Student Handbook, [Student Code of Conduct](#), on our website, and University Catalog, and to comply with them, as well as with federal, state, and local laws.
3. A student has the responsibility to recognize that student actions reflect upon the individuals involved and upon the entire University community.
4. A student has the responsibility to recognize the University's obligation to provide a safe environment for learning.
5. A student has the responsibility to check their university email for any updates or official university notifications.

We expect that students will behave in a manner that is dignified, respectful, and courteous to all people, regardless of sex, ethnic/racial origin, religious background, sexual orientation, or disability. Conduct that infringes on the rights of another individual will not be tolerated.

Students are expected to exhibit a high level of honesty and integrity in their pursuit of higher education. Students engaging in an act that violates the standards of academic integrity will find themselves facing academic and/or disciplinary sanctions. Academic misconduct is any act, or attempt, which gives an unfair advantage to the student. Additionally, any behavior specifically prohibited by a faculty member in the course syllabus or class discussion may be considered as academic misconduct. For more information on academic misconduct policies and procedures please review the Student Code of Conduct (<https://www.tamusa.edu/university-policies/student-rights-and-responsibilities/documents/Student-Handbook-2022-23.pdf>) or visit the resources available in the OSRR website (<https://www.tamusa.edu/university-policies/student-rights-and-responsibilities/academic-integrity.html>).

No Use of Generative AI Permitted

ACCT 3305 800 assumes that all work submitted by students will be generated by the students themselves, working individually or in groups. Students should not have another person/entity do the writing of any portion of an assignment for them, which includes hiring a person or a company to write assignments and/or using artificial intelligence (AI) tools like ChatGPT. Use of any AI-generated content in this course qualifies as academic dishonesty and violates Texas A&M-San Antonio's standards of academic integrity.



Fall 2024 Regular 16-Week Session

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| March 25 | Monday | Registration opens |
| August 19 | Monday | Tuition & fee payment deadline |
| August 22 | Thursday | Drop for non-payment |
| August 23 | Friday | Last day for students withdrawing to receive 100% refund (0% responsibility) for tuition |
| August 26 | Monday | First class day |
| September 2 | Monday | Labor Day Holiday - No classes |
| September 3 | Tuesday | Last day to register |
| September 11 | Wednesday | Census Date |

| | | |
|-------------------------|-------------------|---|
| September 12 | Thursday | Drop for non-payment |
| October 7-October 18 | Monday-Friday | Midterm grading period |
| November 11 | Monday | Last day to drop with an automatic grade of "W" |
| November 19 | Tuesday | Last day to withdraw from the university |
| November 27 | Wednesday | Study day - No classes |
| November 28-November 30 | Thursday-Saturday | Thanksgiving Holiday - No classes |
| December 5 | Thursday | Last day of scheduled classes for weekday classes |
| December 6 | Friday | Study day - No classes |
| December 7-December 13 | Saturday-Friday | Final examinations |
| December 13 | Friday | End of term |
| December 16 | Monday | All grades due by noon |
| December 17 | Tuesday | Commencement |
| December 19 | Thursday | Grades available in JagWire |
| December 24-January 1 | Tuesday-Wednesday | Winter Break |
