



Standards
TEXAS A & M UNIVERSITY
SAN ANTONIO

Texas A & M University San Antonio
College of Business, Accounting
ACCT 4311 700 001 202610
ACCT 4311 900 202610

Fall 2025

Course Syllabus

Course Modality F2F

Course Number and name:

ACCT 4311 001 202610 Tuesday 2:00 – 3:15 PM

ACCT 4311 700 202610 Saturdays, 12:00-1:15 PM

Class Time and Location:

Tuesday BLH 152 2:00 – 3:15 PM

Saturday BLH 262 12:00 – 1:15 PM

Duration

8/25/2025 = 12/4/2025

Professor: Dennis Elam PhD CPA

Office BLH 241 N

E-Mail Address: dennis.elam@tamusa.edu

In every e mail please indicate which of my three classes you are enrolled. You would be amazed at how often students do not indicate this.

Office Hours

Tuesday 1:00 – 2:00 PM

Saturday 8:00 – 9:00 AM, 10:30-12:00, 1:30 PM on

It has proved to be most convenient for both of us to simply arrange a one on one webex at mutual convenience. I have done this as well as meet at a SBUX and it saves travel time and gasoline.

Weekly Assignments

Assignments will be posted under the announcements tab in BB.
See assignment page later in this syllabus

Catalog Description 4311 Auditing

This course is a detailed examination of auditing standards, professional ethics, legal liability, evidence, internal control and audit reports.. Emphasis is given to the preparation of audit work papers and to appropriate audit reports.

Prerequisites: ACCT 3304.

Course Objectives

The objective of the course is to provide an overview of both the external and internal audit process. In addition to the items mentioned in the course description above, there will be numerous examples of fraud and audit failures as a result of failing to follow audit procedure.

Student Learning Outcomes

Topics of Discussion

Topics include audit standards, ethics, legal liability, evidence, internal control, and audit reports.

Learning Objectives LBO

- Identify the steps in audit preparation and execution
- Identify external auditor liability
- Identify elements of internal control
- Planning the audit
- Identify the different reports and services an auditor may provide

Exam Schedule, class coverage

Exams	Chapter
Role, Standards, Ethics	1-3
Legal, Evidence	4-5
Plan, Internal Control	6-7
Reports, Other Agreed Procedures	17,19 On Final
Final	Comprehensive

Required Materials

M H Connect is paired with BB.

Course Website

<https://tamusa.blackboard.com>

Textbook

Principles of Auditing and Other Assurance Services, Whittington and Pany, 22e Edition, McGraw Hill

Blackboard

<http://tamusa.blackboard.com>

You will have lecture notes, solutions to problems, multimedia materials and other supplementary materials in Blackboard. It may also be used for communication, discussions, assignments, quizzes and exams. Your user ID is the Jaguar ID (aka J Number e.g. J00001234). Password is the Date of Birth (MMDDYY). Optional, if you are using Blackboard messaging. All class communications will be through Blackboard and students should monitor this several times a day.

My professorelam weblog has been named twice by different organizations as one of the Top 50 accounting blogs in the USA. The purpose is to link the classroom with the real world of business. In addition there are numerous links to accounting sites.

<https://professorelam.typepad.com/>

<https://professorelam.typepad.com/markets/>

Student Subscription to WSJ

https://store.wsj.com/shop/us/us/wsjstudentelect21/?trackingCode=aaqwtcus&cid=BAR_SCH_GOO_ACQ_NA&n2IKsaD9=n2IKsaD9&Pg9aWOPT=Pg9aWOPT&Cp5dKJWb=Cp5dKJWb&APCc9OU1=APCc9OU1&msslkid=10069a2e2e2d1f879407c5d13c3e9fe0

Suggested *How to Win Friends and Influence People* by Dale Carnegie

http://www.amazon.com/How-Win-Friends-Influence-People-ebook/dp/B003WEAI4E/ref=sr_1_1?s=books&ie=UTF8&qid=1420392845&sr=1-

[1&keywords=how+to+win+friends+and+influence+people](http://www.amazon.com/How-Win-Friends-Influence-People-ebook/dp/B003WEAI4E/ref=sr_1_1?s=books&ie=UTF8&qid=1420392845&sr=1-1&keywords=how+to+win+friends+and+influence+people)

This is the original self-help book written in the 1930s. It has sold millions of copies. One of the precepts we will study in ethics is the importance of Point of View. This is in fact Carnegie's entire thesis. Every person believes that he or she is the center of the universe and does no wrong. Until one grasps that one is not likely to have much success in influencing people. This will be the most important book you will read in college.

This can be downloaded in a kindle edition from amazon for a mere \$3.20. Please do this and start reading ASAP. Past classes are always amazed at Carnegie's simple revelations.

Connect

You will have lecture notes, solutions to problems, multimedia materials and other supplementary materials in Blackboard. It may also be used for communication, discussions, assignments, quizzes and exams. Your user ID is the Jaguar ID (aka J Number e.g. J00001234). Password is the Date of Birth (MMDDYY). Please ensure that you have purchased the appropriate code and register in the system ASAP.

You should be able to access Connect via BB.

Software

You may be required to use Microsoft Word, Excel, or Power point. These products are available in the computer labs on campus. You will also be able to download the installation software from the Microsoft software center. You will receive your login name and password at your Jaguar email address. Additional software tools will be required

Computer Hardware

In order to participate in online sessions you will need a computer with an internet connection, a microphone and speakers/headphones. To

complete the class work, you will need appropriate software installed on the computer.

Time Expectation

You are expected to spend 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.

Course Requirements every student must fulfill in order to succeed in course:

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. If the course uses remote proctoring for exams, students must schedule their exam early in the semester.
4. Students should ask questions and communicate with the instructor either in class, online, off-line or during office hours.
5. 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.
6. Students should remember that online and hybrid courses assume greater responsibility and independent learning skills by the student for their own learning outcomes.
7. For online courses, students should keep current on class recordings, if not attending the live class (either in person or online).
8. For online asynchronous courses, there will be no online class sessions. All materials will be made available through Blackboard or through online links.
9. 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 on the quizzes, exams, assignments, term papers, and class participation using the following weights: these point values are estimates, as we have seen school normality might be interrupted which changes things.

A Journal Has been created for you

I will create a journal for each student in class. There are numerous reading and video links on the BB site. These supplement what we study in class by linking to real world frauds and auditing situations

Please go to your journal and enter your preferred e mail and cell phone addresses.

This is imperative so that I can reach you if need be. Please tell us a little about yourself, where are you from, what schools have you attended, and what are your career ambitions.

I ask that you review stories and videos under course content on your blog. Usually someone will ask how many posts do we need to make? This is a University, you are on your own, you are paying money for this information. Why do I need to tell you which to review? Each and every one is there for a reason.

Assignment	Points
Evaluation by your group	60
3 On line exams @ 80 each	240

Final Exam	200
Quizzes / Adopt a company	100 / 60
Blogs	60
Total	720

The final letter grades will be assigned as follows: Above 90% \Rightarrow A; 80

– 89% \Rightarrow B; 70 – 79% \Rightarrow C; 60 – 69% \Rightarrow D; Below 60% \Rightarrow F.

Quizzes and exams will be delivered on line via McGraw Hill Connect. Students are expected to complete quiz

Group Activities

To assure class participation the class will be divided into groups of two or three. Please feel free to assemble your group of your choosing ASAP. Groups will be assigned specific portions of the text or end of chapter questions to solve. Last semester students used short power points to assist in this effort. This will require the use of your computer, camera, and microphone.

I adopted this strategy when we went on-line. The idea was to avoid your watching my talking head for the entire class via computer which is boring. This involved the entire class and broke the monotony of online by moving from group to group. I also allowed students to work on power point skills and their presentation technique. The result was that my SRI scores improved by a whole half point. Feedback was that the students enjoyed the experience and it made the class seem to go much faster. And this is not a debit credit class, it is a matter of learning a process and should be a discussion type environment.

Adopt A Company

This is a course about auditing. The purpose of an audit for a public company is the issuance of an audit report, 10K, required by the SEC. Hence it makes sense for all students to have read and understood such a report. Each of you will pick a public company. Then write a summary of the major sections. I will walk you thru a report as a demonstration. Major sections include company profile, management discussion, risks, Notes to statements, financial statements. This is much easier if you state your choice on the discussion board, that way no two do the same company as we can all see the choices. Start writing early this semester on your journal. Make a post each week on your company. Bingo in two months the written report is done. Pick a company which interests you, retail, manufacturing tech, whatever. You might pick a company with offices in SA, handy for a future interview!

Academic Calendar Fall 2025

<https://www.tamusa.edu/academics/academic-calendar/current-year/fall-2025.html>

Assignments

Wk	Date	Title	Chap	Review	Analysis	Exam
1	8/26-30	Intro				
2	9/2-6	Role	1	1-24	25-28	Q Ch1
3	9/9-13	Standards	2	1-24	25-29	Q Ch 2
4	9/16-20	Ethics	3	1-26	27-33	Q Ch 3
5	9/23-27	Legal	4	1-19		Exam Ch 1-3

6	9/30 10/4	Legal	4		20-27	Q Ch 4
7	10/7-11	Evidence	5	1-34	35-44	Q Ch 5
8	10/14-18	Spring Break				
9	10/21-25	Evidence Guest Speaker				4-5
10	10/28 11/1	Plan	6	1-23	24-37	Q Ch 6
11	11/4-8	Guest Spk				
12	11/11-15	Int Control	7	1-23		Q Ch 7
13	11/18-22	Int Control Int Audit for Sat	7		24-34	Exam 6- 7
14	11/25	Reports	17	1-20	21-24	Q Ch 17
15	12/2	T Int Audit	21	1-20	23-28	
15	5/3	Last class day		1-20	23-28	Q CH 21
16		Final Exam				

ACCT 4311 is an over-view of the audit process. ACCT 5327 examines how we form plans to audit different parts of the balance sheet and income statement. Following is a short list of various frauds and audit blow-ups over time. They are listed by the chapter but are just as valuable and interesting, perhaps more so in the first audit class. .I will

be assigning these to the teams we create in class. As you read the situations, ask yourself what steps did the auditors fail to take to uncover the frauds.

Internal control

Rita Crundwell

https://en.wikipedia.org/wiki/Rita_Crundwell

<https://www.youtube.com/watch?v=tS1T3IwOQSs&t=419s>

<https://www.youtube.com/watch?v=ZCxMMVShRAM>

El Centro

<https://www.expressnews.com/real-estate/article/Arrest-imminent-in-Centro-embezzlement-13199166.php>

<https://www.mysanantonio.com/news/local/article/Centro-San-Antonio-CEO-quits-amid-allegations-of-12389196.php>

7 Revenue

Luckin

<https://www.cnn.com/2020/05/21/business/luckin-founder-nasdaq-apology-intl-hnk/index.html>

Barry Minkow, ZZZZ Best

https://en.wikipedia.org/wiki/Barry_Minkow

Irrational Ratios

<https://www.journalofaccountancy.com/issues/2001/aug/irrationalratios.html>

Wirecard scandal

https://en.wikipedia.org/wiki/Wirecard_scandal

EY Regrets over Wirecard

<https://www.afr.com/companies/professional-services/ey-chairman-admits-regret-over-wirecard-failure-20200916-p55w77>

8 Expenditures

Medicare Fraud

https://en.wikipedia.org/wiki/Medicare_fraud

Katrina Fraud

<https://www.fbi.gov/history/famous-cases/hurricane-katrina-fraud>

Covid Fraud

<https://news.yahoo.com/california-suspends-payment-1-4-224413238.html>

<https://www.fda.gov/consumers/health-fraud-scams/fraudulent-coronavirus-disease-2019-covid-19-products>

9 Inventory

How The Salad Oil Swindle Of 1963 Nearly Crippled The NYSE

<https://www.businessinsider.com/the-great-salad-oil-scandal-of-1963-2013-11>

10 Finance

Charles Keating and Lincoln Savings

https://en.wikipedia.org/wiki/Charles_Keating

Bernie Madoff

https://en.wikipedia.org/wiki/Bernie_Madoff

I have added more fraud stories to www.professorelam.typepad.com

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](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 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 <http://tamusa.edu/studentcounseling>

Crisis support is available 24/7 by calling the SCC at 210-784-1331.

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 by the published Census Date (the first week of class). Any student receiving federal financial aid who does not attend prior to the published Census Date (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.

Office Hours: All faculty with teaching assignments should include regularly scheduled office hours on each syllabus in addition to "by appointment." Please review your appointment letter for the number of weekly office hours you are expected to set. Regularly scheduled office hours should also be posted outside your office door (where applicable).

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 with 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 on our campus and within our

state, nation, and world. All decisions and actions involving students and employees are to 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, or pregnancy/parenting status. Individuals who believe they have experienced harassment or discrimination prohibited by this statement are encouraged to contact the University's Civil Rights Officer at 210-784-2061 or titleix@tamusa.edu. 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 based on sex, 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 sex-based 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 modifications to pregnant students as would be provided to a student with 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.

Young Jaguars: can support parenting students with daycare who meet this criteria: Must be enrolled in

classes at TAMUSA in the current semester. Must be Pell eligible or a single parent. They serve children

ages 3 to 12-years-old. Children must be enrolled in Pre-K-3 through 6th grade.

youngjaguars@tamusa.edu (210) 784-2636

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 students' 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-](https://www.tamusa.edu/university-policies/student-rights-and-responsibilities/documents/Student-Handbook-2022-23.pdf)

[responsibilities/documents/Student-Handbook-2022-23.pdf](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-](https://www.tamusa.edu/university-policies/student-rights-and-responsibilities/academic-integrity.html)

[integrity.html](https://www.tamusa.edu/university-policies/student-rights-and-responsibilities/academic-integrity.html)).

Insert ONE of the AI policy options listed below in your syllabi – Select the one you believe is most appropriate for your course.

Option 1 - No Use of Generative AI Permitted

[Insert Course Number] 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.

Option 2 – Use of Generative AI Permitted Under Some Circumstances or With Explicit Permission

There are situations and contexts within this course where you may be asked to use artificial intelligence

(AI) tools to explore how they can be used. Outside of those circumstances, you should not use AI tools to generate content (text, video, audio, images) that will end up in any student work (assignments, activities, discussion responses, etc.) that is part of your evaluation in this course. Any student work submitted using AI tools should clearly indicate with attribution what work is the student's work and what part is generated by the AI. In such cases, no more than 25% of the student work should be generated by AI. If any part of this is confusing or uncertain, students should reach out to their instructor for clarification before submitting work for grading. Use of AI-generated content without the instructor's permission and/or proper attribution in this course qualifies as academic dishonesty and

violates Texas A&M-San Antonio's standards of academic integrity.

Option 3 – Broader Use of Generative AI Permitted Within Guidelines

Use of artificial intelligence (AI) tools, including ChatGPT, is permitted in this course for students who

wish to use them. To adhere to our scholarly values, students must cite any AI-generated material that

informed their work (this includes in-text citations and/or use of quotations, and in your reference list).

Using an AI tool to generate content without proper attribution qualifies as academic dishonesty and

violates Texas A&M-San Antonio's standards of academic integrity.

Option 4 – Customized Policy Generative AI Policy

Faculty may create a customized policy that is unique for a specific course with consultation from the

department chair. Faculty are encouraged to view Texas A&M

University's Generative AI Syllabus

Statement Considerations when preparing a customized AI policy.

NOTE: Guidance for how to cite AI-generators, like ChatGPT, can be found here

<https://apastyle.apa.org/blog/how-to-cite-chatgpt>

Important Dates: Fall 2025 Regular 16-Week Session

August 25 First day of class

September 1

September 10

November 14

Labor Day Holiday – No classes

Census Date

Last day to drop with an automatic “W”

November 25 Last day to withdraw from the University

November 26 Study Day – No classes

November 27-29 Thanksgiving Holiday – No classes

December 4 Last day of classes

December 5 Study Day – No classes

December 6-12 Final exams

December 16 Commencement

The complete academic calendar is available online:

<https://www.tamusa.edu/academics/academic-calendar/index.html>

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