



Standards
TEXAS A & M UNIVERSITY
SAN ANTONIO

**Texas A & M University San Antonio
College of Business, Accounting
ACCT 5312 600 12285**

Fall 2025

Course Syllabus

Course Modality F2F

Course Number and name:

ACCT 5312 600 12285 Saturdays

Class Time and Location:

This class is asynchronous. Look for BB announcement Labor Day weekend about assignments, quizzes, and exams.

Duration

8/25-12/15/2023

Professor: Dennis Elam PhD CPA

Office 241 N BLH

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

Office Hours

TR 1 00- 2 00 PM

Saturday 8:00 – 9:00 AM, after 1”15 PM

It has proved to be most convenient for both of us to simply arrange a one on one webex at mutual convenience. I did this several times in the spring and it saves travel time and gasoline.

Artificial Intelligence

Acct 5312 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.

Contacting the Professor

I teach three different classes, 4311, 5312 and one in ethics 5308. It is required that you state which class you are enrolled so I do not have to look it up, otherwise I am not responding. At this point, grade 16-17, one should know how to write an e mail.

ACCT 5312 Fundamental Forensic Acct

Credits: 3 (3-0-0)

Fundamentals of forensic knowledge and practice with an emphasis on evidence preservation, court rules, rules of evidence and discovery, and serving as an expert witness.

Prerequisites: [ACCT 3314](#) and [ACCT 4314](#).

Restrictions: Enrollment is limited to Graduate level students.

Course Objectives

The objective of the course is to provide an over view of fraud investigation services. The class provides a comprehensive coverage of fraud examination and forensic accounting

Student Learning Outcomes

How to conduct a fraud examination
Theory Practice and Methods of fraud examination

Learning Objectives LBO

Fraud Prevention and Risk Management
Fraud Detection
Fraud Investigation Process
Evidence Collection
Physical, Documentary, Observational Evidence
Interview and Interrogation
Forensic Science and Computer Forensics
Fraud Report, Litigation and Recovery

Exam Schedule, class coverage

As this Fall 2024 Semester is a low enrollment research class we will discuss class and course assignments at our first meeting Saturday August 31.

| 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

Course Website

<https://tamusa.blackboard.com>

Journal Assignment

I have created a journal for each of you. Please tell us your preferred e mail and cell number. Your first assignment is to read and reflect on Emerson's Self Reliance listed under Course Content. If you have done this in another of my classes, find another Emerson essay on line, or his eulogy to Thoreau and comment.

In addition there are many topics under Course Content. These add considerable insight into frauds and behavior beyond the textbook. I will assign one topic each week from Course Content. If you have had one of my courses prior and done that, pick something else of choose from Professorelam.typepad.com where there are plenty. Post on the blog I created for you. And read what your classmates have posted and comment. This is a discussion class where we can continue the discussion outside class.

Textbook

Forensic Accounting and Fraud Examination 2nd Edition, McGraw Hill
Hopwood, Leiner, Young

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.

I have a large number of reading, videos, powerpoints under course content on BB. I have created a blog for each student in class. Please enter your preferred e mail address and cell phone number in your blog in case I need to contact you. We will have weekly reading and blog posting assignments. I expanded this list from the ethics class to the audit class as supplemental material. This has proven to be quite popular, as you will see all assignments are of interest. I realize some of you have had one of more of the audit or ethics classes and might have previously written on that assignment. Well there is no lack of material, just pick another or go to professorelam.typepad.com where I have also listed fraud and accounting information. As I say with fraud I never run out of new material! You are quite welcome to post on as many different topics under course content as you want, more posts means more grade points. And hey, you might learn something of great value to use in your professional or interview life!

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 re numerous links to accounting sites.

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

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&msclkid=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

This is the original self help book written in the 1930s. It has sold and still sells thousands 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.

There is no connect for this class, even though book is in second edition, sigh.

I will assign end of chapter questions to act as quizzes and exams.

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.

M H Connect does not exist for this book. And we have a research based class. I expect we will have personal assignments and research as opposed to quizzes and exams.

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 quizzes and exams in the time specified on M H Connect.

Fall 2025 ACCT 5312 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.

The speckled band

<https://www.mrsherlockholmes.com/adventures/the-speckled-band/>

Assignments

| Wk | Date | Title | Chap | Review | Discussion | Exam |
|----|--------|-----------------|--------|--------------|-----------------|----------------|
| 1 | 8/30 | Course Overview | | | | |
| 2 | 9/6 | Forensic Legal | 1 2 | 1-11 1-13 | 212-20 14-61 | Q Ch1 |
| 3 | 9/13 | | 18 | 1-13 | 14-61 | Q Ch 2 |
| 4 | 9/20 | Speaker | | | | |
| 5 | 9/27 | Prev & Risk Mgt | 5 | 1-25 | 26-45 | Exam Ch 1,2,18 |
| | | | | | | |
| 6 | 10/4 | Detection | 6 | 1-16 | 17-42 | Q Ch 4 |
| 7 | 10/11 | Investigate | 7 | 1-19 | 20-49 | Q Ch 5 |
| 8 | 10/18 | Evidence | 8 | 1-25 | 26-49 | EX567 |
| 9 | 10/25 | Evid I | 9 | 1-23 | | |
| 10 | 11/1 | Evid II | 10 | 1-25 | 26-50 | Q Ch 6 |
| 11 | 11/8 | Evid III | 11 | 1-25 | 26-40 | Q Ch 7 |
| 12 | 11/15 | Report | 12 | 11-34 | 35-76 | Ex8910 |
| 13 | 11/ 22 | Review | | 1 | | |
| 14 | 11/29 | T Holiday | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

Internal control

Rita Crundwell

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

<https://www.youtube.com/watch?v=tS1T3IwOQs&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

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-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>).

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>

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 Statement

The health and safety of our University community remains a top priority. Given the continued growth of the COVID-19 crisis in our community, Texas A&M University-San Antonio is supportive of the [San Antonio-Bexar County Emergency Management Alert](#) (distributed yesterday evening, June 27).

Although the University is a state agency, we support the local guidance to minimize activity and to stay at home, as practical. Out of an abundance of caution, division vice presidents may exercise the flexibility to have employees continue either working from home or working on campus - whichever is necessary to safely meet University business needs. As you may know, we have delayed the third wave of the return of administrative staff to campus until Aug. 1. The campus will remain open, and those who need work on campus are able to do so, in strict adherence to public health guidelines.

We remind you to wear a face covering, avoid gatherings outside of your household and continue to follow the health guidelines provided by the Centers for Disease Control and Prevention (CDC) and public health agencies. We have a shared responsibility to help our campus remain healthy and to mitigate the spread of the virus. Understandably, the rise in COVID-19 cases and media reports may cause increased anxiety or concern; please seek help if needed through our Employee Assistance Program:

<http://www.guidanceresources.com> or (800) 697-0353 (866) 301-9623 or TTY: (800) 697-0353.

Please direct your questions to your managers or use the “[Ask A Question](#)” feature. We will provide updates as the situation warrants.

Risk Management Group-COVID-19
Community. Safety. Together

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.

Proctored Exams: Examinations in this class may/will be administered using secure online testing services. Details regarding proctored test sign up and administration will be provided at least 2 weeks prior to the exam.

Make up and late Assignment exam and quiz policy

As a general rule, make-ups or late submissions will NOT be offered or accepted for any missed assignments/exams/quizzes. 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.

Course Drop Policy: You may drop the course on or before October 22, 2021 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 November 24, 2021. 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. 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.
5. 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).
6. 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.

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.

IMPORTANT POLICIES AND RESOURCES

Academic Accommodations for Persons with Disabilities: The Americans with Disabilities Act Amendments Act (ADAAA) of 2008 and the Rehabilitation Act of 1973 are federal anti-discrimination statutes that provide comprehensive civil rights protection for persons with disabilities. Title II of the ADAAA and Section 504 of the Rehabilitation Act require that students with disabilities be guaranteed equal access to the learning environment through the provision of reasonable and appropriate accommodation of their disability. If you have a diagnosed disability that may require an accommodation, please contact Disability Support Services (DSS) for the coordination of services. The phone number for DSS is (210) 784-1335 and email is dss@tamusa.edu.

Academic Learning Center: All currently enrolled students at Texas A&M University-San Antonio can utilize the Academic Learning Center for subject-area tutoring. The Academic Learning Center is an appointment based center where appointments are made through the Navigate platform. Students access Navigate through Jagwire in the Student Services tab. The Center is active on campus outreaching to students to highlight services offered. You can contact the Academic Learning Center by emailing tutoring@tamusa.edu or calling (210)-784-1332. Appointments can also be made through JagWire under the services tab.

Counseling Resources: As a college student, there may be times when personal stressors interfere with your academic performance and/or negatively impact your daily functioning. If you or someone you know is experiencing life stressors, emotional difficulties, or mental health concerns at Texas A&M University – San Antonio, please contact the Student Counseling Center (SCC) located in Modular C, Room 166 (Rear entrance) or call 210-784-1331 between the hours of 8:00AM and 5:00PM. All mental health services provided by the SCC are free, confidential (as the law allows), and are not part of a student’s academic or university record. SCC provides brief individual, couples, and group therapy, crisis intervention, consultation, case management, and prevention services. For more information, please visit www.tamusa.edu/studentcounseling. In a crisis situation, please walk-in to the Student Counseling Center (SCC) any time between the hours of 8:00AM and 5:00PM to be seen by a licensed clinician. After hours, please contact UPD at 911 or text “HOME” to 741-741 24/7/365 to connect with a trained crisis counselor. The National Suicide Prevention hotline also offers a 24/7/365 hotline at 1-800-273-8255.

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 and/or phone call with instructions and updates. To register or update your information visit: <https://tamusa.bbcpportal.com/>.

More information about Emergency Preparedness and the Emergency Response Guide can be found here: <https://www.tamusa.edu/upd/index.html>.

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.

Jaguar Writing Center: The Jaguar Writing Center provides writing support to graduate and undergraduate students in all three colleges. Writing tutors work with students to develop reading skills, prepare oral presentations, and plan, draft, and revise their written assignments. The Writing Center is currently holding all appointments digitally. Students can schedule appointments with the Writing Center in JagWire under the student services tab. Students wanting to work in realtime with a tutor can schedule an “Online Appointment.” Students wishing to receive asynchronous, written feedback from a tutor can schedule an “eTutoring” appointment. 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 www.tamusa.edu/Writing-Center. The Writing Center can also be reached by emailing writingcenter@tamusa.edu.

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 contact the Dean of Students (DOS@tamusa.edu) for support. Furthermore, please notify the professor if you are comfortable in doing so. This will enable them to provide any resources they may possess.

Military Affairs: Veterans and active-duty military personnel are welcomed and encouraged to communicate, in advance if possible, and special circumstances (e.g., upcoming deployment, drill requirements, disability accommodations). You are also encouraged to visit the Patriots’ Casa in-person room 202, or to contact the Office of Military Affairs with any questions at military@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 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.

Respect for Diversity: We understand that our students represent diverse backgrounds and perspectives. When we are equity-minded, we are aware of differences and inequalities and are willing to discuss them so we can act to resolve them. The University is committed to building cultural competencies, or the attitudes, skills, and knowledge that enable individuals and organizations to acknowledge cultural differences and incorporate these differences in working with people from diverse cultures. Respecting and accepting people different than you is vital to your success in the class, on campus, and as a future professional in the global community. While working together to build this community we ask all members to:

- Share their unique experiences, values, and beliefs.
- Be open to the views of others.
- Honor the uniqueness of their colleagues.
- Value each other's opinions and communicate respectfully.
- Keep confidential discussions that the community has of a personal (or professional) nature.
- Use this opportunity together to discuss ways in which we can create an inclusive environment in this course and across the A&M-San Antonio community.

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, equality of 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, diversity, pluralism 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, or gender expression. 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 helping create 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 has staff members trained to support survivors 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 university. Please be aware that all A&M-San Antonio employees (other than those designated as confidential resources such as counselors and other healthcare providers 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 or sexual violence, or other related misconduct, the faculty member must share that information with the university's Title IX Coordinator. If you wish to speak to a confidential employee who does not have this reporting responsibility, you can contact the Student Counseling Center at (210) 784-1331, Modular C.

Students' Rights and Responsibilities:

The purpose of the following statement is to enumerate the essential provisions for the student freedom and responsibility to learn at Texas A&M University-San Antonio. All students are required to follow all policies and regulations as set forth by The Texas A&M University System. This includes the [A&M-San Antonio Student Code of Conduct](#).

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 procedure 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, genetic information 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 the 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, University Catalog and students must comply with them and the laws of the land.
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 an environment for learning.
5. A student has the responsibility to check their university email for any updates or official university notification.
6. 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. Behaviors that infringe on the rights of another individual will not be tolerated.

Academic Calendar

<https://www.tamusa.edu/about-us/provost/documents/ay2024-calendar-01112023.pdf>