

Course Syllabus

ACCT 6305

School of Management
The University of Texas at Dallas

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Course Information

Course

Course Number/Section	ACCT 6305.OI1 / ACCT6305.OT1
Course Title	Accounting for Managers
Term and Dates	Spring 2012 (1/17 to 5/14)

Professor Contact Information

Professor:	Surya Janakiraman
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Course Description

Welcome to ACCT 6305 with Dr. Surya Janakiraman. This course is organized into two parts – Financial Accounting and Managerial Accounting. Financial accounting deals with financial reports prepared for external parties such as shareholders and creditors whereas managerial accounting deals with the preparation and use of financial and nonfinancial information by internal decision-makers.

Learning Objectives

1. Be able to summarize the information provided by the balance sheet, income statement and statement of cash flows and interpret individual amounts (assets, liabilities, equities, revenues and expenses, cash flows from operating, investing and financing activities).
2. Be able to compute financial ratios and use financial ratios and other information to compare companies competing in an industry in terms of profitability and liquidity (short and long term).
3. Be able to use cost and management accounting concepts to assess challenges and develop solutions in production and service entities
4. Learn to analyze the accounting systems designed for performance measurement and appraisal to arrive at optimum solutions.

5. Learn to analyze and evaluate specific aspects and apply the course concepts in a team mode to "real world" situations.

Part I – Financial Accounting

The objectives in the financial accounting part are to help students obtain skills in reading and using information in financial statements. The financial accounting section includes nine modules. Working through suggested exercises and problems from the textbook is critical to understanding the concepts and is the most effective means of preparing for the module tests.

Part II – Managerial Accounting

This part of the course provides an introduction to accounting techniques used by managers when they are faced with planning, directing, controlling and decision-making activities in their organizations. Accounting information can be used to identify and analyze alternatives and to guide the manager to a course of action that will yield the greatest benefit to the firm. While the major emphasis in financial accounting is on the accumulation and presentation of accounting data to external decision makers, the emphasis in managerial accounting is on the presentation and analysis of accounting data by internal decision makers.

One of the main objectives of the Managerial Accounting part of the course is to familiarize you with the requisite technical skills for problem solving; for example, determining unit product costs, measuring production process costs, budgeting, performance reporting, allocating resources efficiently within the firm, and maximizing profits while maintaining the ability to meet long-term goals. As managers, you will need to identify the relevant information, the appropriate method for analyzing that information, and the manner in which to communicate your observations and recommendations to others in the organization. This part of the course is structured in a manner so that the course contents will help you to develop these skills.

Required Textbooks and Materials

The required textbook for this class is:

Survey of Accounting by Edmonds, Olds, McNair and Tsay
2nd edition (Do not buy any other edition)¹
McGraw-Hill Irwin
ISBN 978-0-07-337955-5

Textbooks and some other bookstore materials can be ordered online through [Off-Campus Books](#) or the [UTD Bookstore](#). They are also available in stock at both bookstores.

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¹ Do not buy the third edition or the first edition

Technical Requirements

In addition to a confident level of computer and Internet literacy, certain minimum technical requirements must be met to enable a successful learning experience. Please review the important [technical requirements and the web browser configuration information](#).

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Course Access and Navigation

This course was developed using a web course tool called eLearning. It is to be delivered entirely online. Students will use their UTD NetID account to login at: <http://elearning.utdallas.edu>. Please see more details on [course access and navigation information](#).

To get started with an eLearning course, please see the [Getting Started: Student eLearning Orientation](#).

UTD provides eLearning technical support 24 hours a day/7 days a week. The services include a toll free telephone number for immediate assistance (1-866-588-3192), email request service, and an online chat service. The UTD user community can also access the support resources such as self-help resources and a Knowledge Base. Please use this link to access the UTD eLearning Support Center: <http://www.utdallas.edu/elearninghelp>.

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Communications

This eLearning course has built-in communication tools which will be used for interaction and communication. Some external communication tools such as regular email and a web conferencing tool may also be used during the semester. For more details, please see [communication tool information](#).

Interaction with Instructor: Instructor will communicate with students mainly through course discussion boards. Students may send personal concerns or questions to the instructor using the course Email tool. Instructor will reply to student emails or discussion board messages within 2 working days under normal circumstances.

NOTE: Only send Email if you have a private issue, such as a question about your grades. Soft skills that you should learn in this class include skills in communication and the use of technology to communicate as a member of a community. Take advantage of this opportunity to learn skills that will benefit you in the workplace.

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Student Resources

The following university resources are available to students:

UTD Distance Learning: <http://www.utdallas.edu/elearning/students/cstudents.htm>

McDermott Library: Distance Learners (UTD students who live outside the boundaries of Collin, Dallas, Denton, Rockwall, or Tarrant counties) will need a UTD-ID number to access all of the library's electronic resources (reserves, journal articles, ebooks, interlibrary loan) from off campus. For UTD students living within those counties who are taking online courses, a Comet Card is required to check out materials at the McDermott Library. For more information on library resources go to <http://www.utdallas.edu/library/distlearn/disted.htm>.

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Student Assessments

Grading Information

Quiz for modules F1 - F3	25
Exam I for modules F1 – F6	60
Quiz for modules M1 – M3	25
Exam for modules M1 thru M7	60
Group project	30
Total	200

Grading Scale

Translation of the total point score into a letter grade will be based on the judgment of the instructor. This translation process will be based on many factors including the student's relative performance (with respect to the rest of the students in the class), the consistency of performance across all the components of assessment (such as quizzes, exams and assignments), and the standards that are expected in a rigorous master's program. The following scale reflects, on the average, how points were translated into letter grades, in the past. However, please keep in mind that the cutoff for letter grades do change from year to year and the following scale should be considered as "the expected scale" and not to be treated as "firm commitment". The scale for any particular semester may change at the discretion of the instructor.

Scaled Score	Letter Equivalent
95% and above	A
90 – 94%	A-
85 – 89%	B+
80 – 84%	B
75 – 79%	B-
70 – 74%	C+
65 – 69%	C
Less than 65%	F

Assigned questions, exercises and problems:

I have selected a few representative exercises/problems (and some questions) for every chapter and I have provided the suggested solution to them in eLearning. You can find a word document (for each chapter for the chapters covered under that module) called “solutions” in each learning module. I highly recommend that you try to work out those problems before you look at the solutions. At least 25% of the questions in the exams will be similar to those covered in these assigned exercises/problems.

Assigned exercises and problems for the financial accounting module:

Chapter	Questions	Exercises	Problems
1	2, 3, 15, 20, 26	2, 4, 5, 10, 13, 15, 19	29, 31, 32
2	1, 5, 9, 11, 20, 21, 25, 26, 27	1, 4, 12, 17, 18, 19, 25	28, 31, 32
3	1, 2, 3, 5, 7, 9, 15, 20, 22, 26	1, 5, 8, 9, 13, 20,	21, 25, 26
4	1, 3, 4, 5, 6, 8, 9, 26, 33	4, 16, 18, 19	20, 23, 27
5	1, 2, 4, 6, 10, 15, 17, 23, 27, 30	1, 8, 14, 16	17, 26
6	1, 2, 3, 4, 10, 12, 14, 23, 24, 26	6, 13, 14, 17	24, 34
7	1, 2, 3, 4, 5, 7, 10, 12, 17, 18, 24, 27	5, 8, 12	17, 27
8	1, 2, 3, 8, 9, 11, 14, 15, 16, 17, 21, 24, 27, 30, 32	1, 4, 9, 15	19, 22, 23
9	1, 2, 3, 4, 5, 8, 9, 10, 12	4, 6, 11, 15	17, 21

Assigned exercises and problems for the managerial accounting module:

Chapter	Questions	Exercises	Problems
10	1, 3, 4, 6	1, 2	17
11	1, 2, 12	1, 5, 13, 20	28, 29
12	3, 5, 15	2, 4	14, 15, 19
13	1, 2, 7, 19	2, 5, 6, 19	23, 26
14	1, 5, 9	5, 7, 13	20, 21
15	2, 4, 6, 9, 15, 18	3, 5, 17	19, 24
16	1, 6, 18	6, 7, 8	19, 21, 22

Self administered quizzes: Each module has a link to a self administered quiz for the chapter /chapters covered in the module. I recommend that you do these quizzes as soon as you go through the PowerPoint lecture and the chapter in the textbook.

Self administered quizzes are constructed differently for the financial and managerial accounting modules. While the managerial accounting self quizzes are self contained in eLearning website, financial accounting quizzes take you to a different website. For self quizzes, the system will give you a grade, but that grade **DOES NOT** count for your course grade. As soon as you submit the quiz, you will get instant feedback. Treat this as practice quizzes before you sit for the actual quizzes. The (real) quiz questions will be similar to the questions in self administered quizzes.

Accessing Grades

Students can check their grades by clicking “Student Gradebook” in the course menu.

Course Policies

Class Participation

Students are required to login regularly to the online class site. The instructor will use the tracking feature in Blackboard to monitor student activity. Students are also required to participate in all class activities such as discussion board activities, chat or conference sessions and group projects.

Virtual Classroom Citizenship

The same guidelines that apply to traditional classes should be observed in the virtual classroom environment. Please use proper netiquette when interacting with class members and the professor.

Group Projects

Groups will be assigned at the beginning of the class. Each group will have a chat room and discussion board. If a group member is not contributing to the project, please bring it to my attention immediately. If you don't contribute to the project, then your grade will suffer.

Assignment submission instructions

You will submit your assignments (in the required file format with a simple file name and a file extension) in the Assignments/Exams section of the course. You can click each assignment name link and follow the on-screen instructions to upload and submit your file(s). **Please note:** each assignment link will be deactivated after the assignment due time.

Online Tests/Quizzes

The tests will be accessible during the days indicated in the class schedule. You will download the test in Word format, answer the questions and then return the test as if you were submitting an assignment. You should download the test and return it within a three-hour time period.

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Academic Calendar

Course Outline – Financial Accounting

MODULE	DATES	TOPIC/LECTURE	READING	ASSIGNMENT* / ACTIVITY
	1/15 to 1/16	Read syllabus, sign up for groups, get textbook		
F1	1/17 to 1/22	Introduction	Chapter 1	
F2 and F3	1/23 to 1/29	The Accounting Cycle and Merchandising Businesses	Chapters 2 and 3	
F4 and F5	1/30 to 2/5	Accounting for Inventories and Receivables	Chapters 4 and 5	
F6	2/6 to 2/12	Accounting for Long-Term Operational Assets	Chapters 6	

Quiz 1	2/9 to 2/12	Quiz 1	Covers chapters 1 through 5	Quiz 1 opens on 2/9 at 10:00 AM and closes on 2/12 at 10:00 PM
F7 and F8	2/13 to 2/26	Accounting for Liabilities and Owners' Equity	Chapters 7 and 8	
F9	2/27 to 3/4	Financial Analysis	Chapter 9	Project #1 due 3/4 (see description below). Submit the project report through eLearning assignment tool
	3/5 to 3/7	Prepare for the exam		
Exam I	3/8 to 3/11	Test for Modules F1 thru F9 (chapters 1 – 9)		
	3/12 to 3/18	Spring break		

Course Outline – Managerial Accounting

MODULE	DATES	TOPIC/LECTURE	READING	ASSIGNMENT / ACTIVITY
M1	3/19 – 3/25	Introduction	Chapter 10	
M2	3/26 – 4/1	Cost behavior, operating leverage, and profitability analysis	Chapter 11	
M3	4/2 – 4/8	Cost accumulation, tracing, and allocation	Chapter 12	
M4	4/9 – 4/15	Relevant information for special decisions	Chapter 13	
Quiz 2	4/12– 4/15	Quiz 2	Covers modules M1 – M3 (i.e. chapters 10 -12)	Quiz 2 opens on 4/12 at 10:00 AM and closes on 4/15 at 10:00 PM
M5	4/16 – 4/22	Planning for profit and cost control	Chapter 14	
M6	4/23 – 4/29	Performance evaluation	Chapter 15	
M7	4/30 – 5/6	Planning for capital investments	Chapter 16	
	5/7 – 5/9	Prepare for the exam		
Group Project	5/6	Managerial Accounting Group project report due		Submit the project report through eLearning assignment tool by 5/6 @ 10:00 PM
Exam II	5/10 – 5/13	Exam II	Covers Modules M1 thru M7 (Chapters 10 -16)	Exam II opens on 12/5 10:00 AM and closes on 12/11 @10:00 PM CST

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Scholastic Honesty

The University has policies and discipline procedures regarding scholastic dishonesty. Detailed information is available on the [Scholastic Dishonesty](#) web page. All students are expected to maintain a high level of responsibility with respect to academic honesty. Students who violate University rules on scholastic dishonesty are subject to disciplinary penalties, including the possibility of failure in the course and/or dismissal from the University. Since such dishonesty harms the individual, all students and the integrity of the University, policies on scholastic dishonesty will be strictly enforced.

Course Evaluation

As required by UTD academic regulations, every student must complete an evaluation for each enrolled course at the end of the semester. An online instructional assessment form will be made available for your confidential use. Please look for the course evaluation link on the course Homepage towards the end of the course.

Project # 1 (Financial) – Analysis of Two Competing Companies

You should not wait until the last week of financial accounting to begin the project. You should start thinking about it as soon as group assignments are made. You can go ahead and look at the financial ratios part of module F6 in advance.

Notes:

1. Use “Financial Statement Analysis”, Ch. 9 as a guide.
2. Annual reports (10Ks) may be obtained at company websites under “investor relations”.

You may use the Excel versions of the financial statements if they are available.

Questions:

1. Select two publicly-traded U.S. companies that compete directly with each other (eg. Home Depot and Lowes). Send your selection to the instructor for approval.
2. For the most recent three years for each company, compute the ratios described in exhibit 9.6, p. 340. You will have to use more than one annual report to get all of the numbers.
3. Also prepare common-sized income statements (vertical analysis) for the most recent three years.
4. Make a comparison of the performance and financial health of the two companies in terms of profitability and risk (liquidity and solvency).

5. Comment on the information found in the cash flow statements for each company, e.g., what are the primary sources and uses of cash? How stable are the major sources of cash? What activities consume the preponderance of the cash?
6. Comment on the business (economic), financial, operating and technological risk facing the Company.
7. Would you invest your personal or corporate assets in either company? Why or why not?

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Managerial Accounting Group Project:

Analyze the “Cadillac” Cody case (given below) and recommend what decisions (you should identify the decisions that he needs to take after reading the case) Cody should take. Your report should be no longer than five pages (excluding appendix where you may show detailed computations or any other relevant work) double spaced.

It is possible that you may feel that the case has either inadequate data or data that may be interpreted in many ways (For example, you may wonder whether a given cost is fixed or variable or mixed. Realize that even in real life you may not get a straight answer to this question either because this information is not available or the accountant is not willing to share this information). This is supposed to be a “real world case” and unlike the end of the chapter problems, real world problems do not come “nicely packaged”. Some amount of ambiguity is bound to be part and parcel of any real world problem. Please refrain from asking me the “clarification questions”. I would like you to **interpret** the given data in a way that you can justify to yourself and others. In case of possible multiple interpretations of the same data, I want you to arrive at a consensus within the group and use that interpretation to solve the case. Of course, you can state in section (b) that you had multiple views about how a particular piece of data should be interpreted but **I don’t want multiple sets of answers**. I want one answer per group.

I want everyone in the group to pitch in. In case of unequal contribution by any group member, it is up to the other group members to bring to my attention any “shortfall” on the part of any group member, if any. If you do not contribute to the group project, your project grade will suffer. You can start working on the project after you go through chapter 13. It will help if you can set milestones and targets by the week without waiting until the last week to do the project.

Case for Managerial Accounting group project

“Cadillac” Cody operates a shuttle-bus service between the Miami, Florida International Airport and the Florida Keys. A popular vacation getaway, the Florida Keys are a string of islands located off the southern tip of Florida. The Keys offer year-round warm weather, white sandy beaches, and sunny skies. Vacationers can spend the day in a variety of water sports such as surfing, snorkeling, sailing, and scuba diving. Numerous charter boats also offer would-be

anglers the opportunity to experience deep-sea fishing and snare game fish such as marlin, mahi-mahi, swordfish, and snapper.

Partly out of a desire to keep the Keys pristine, Miami is the closest large airport. The Miami International Airport is roughly 80 miles away from Key Largo, one of the nearest islands, and a bit less than 200 miles away from Key West, the southernmost island. Most individuals and families visiting the Keys rent a car at the Miami airport and drive to their final destination. Most large groups (e.g., church groups, corporate outings, senior groups), however, prefer to take a shuttle bus due to the substantial cost savings and because they generally do not need transportation after reaching their final destination (i.e., their activities are preplanned and include transportation). Cody's business is ACCTed at these groups; for a fixed fee Cody will meet a group at the airport and transport them to their hotel, campsite, or charter boat. Cody is, of course, delighted to offer return transportation as well.

Cody owns a mini-bus that can seat up to 24 people. His air-conditioned bus comes with many conveniences like two video monitors and DVD players. Having lived in the area his entire life, Cody also has a wealth of information about area attractions, local celebrities, surfing, and fishing. All in all, both Cody and his customers have a blast. Cody has built a sterling reputation and has a core group of loyal clients that use his services exclusively whenever they visit the Keys. This core group also serves a valuable role in directing other groups toward Cadillac Cody.

Cody offers two primary products: A one-way trip between Miami and Key Largo (the Upper Keys), and a one-way trip between Miami and Key West (the Lower Keys). Under Cody's straightforward pricing scheme, groups are charged \$300 for a one-way trip to the Upper Keys and \$500 for a one-way trip to the Lower Keys. (Cody does not offer any discounts for booking round-trip travel. Also, the price is the same regardless of the direction of travel.) This fee entitles a group to exclusive use of Cody's mini-bus (i.e., Cody only transports one group at a time). Gratuities also are a part of Cody's business, and, without exception, clients give Cody a 15% tip (as suggested in the brochure). Rightfully, Cody views gratuities as personal income rather than business income.

A one-way trip to the Upper Keys takes about two hours of Cody's time (this includes 80 miles of driving plus time for passenger loading and drop offs). As a result, Cody believes that at best he can squeeze in two round-trips (four one-way trips) to the Upper Keys in a day. A one-way trip to the Lower Keys takes about 3 hours and 45 minutes of Cody's time (this includes 200 miles of driving plus time for passenger loading and drop-offs), and, as a result, Cody believes that only one round trip (two one-way trips) to the Lower Keys per day is feasible.

Cody's work schedule is somewhat erratic. During the peak tourist season, which lasts roughly from October 1 through March 31 (6 months), it is common for Cody to go two or three weeks without a break. Off-peak, however, it is equally common for Cody to work a three-day week. Analysis of Cody's travel log from the prior year showed that Cody made 400 paid one-way trips to the Upper Keys and 200 paid one-way trips to the Lower Keys (sometimes, Cody will only have a paid trip on the drive to or from the Keys; one-way trips where the bus is empty are called "deadhead" trips). Of these 400 and 200 one-way trips, 275 and 140, respectively, were during

the peak season. Moreover, of the 100,000 miles Cody drove last year (this number includes trip mileage and business-related errands), Cody estimates that 62,500 miles were driven during the peak season and 37,500 miles were driven during the off-peak season.

The following table details Cadillac Cody's business income statement for the most recent year:

<i>Item</i>	<i>Amount</i>
Revenue ¹	\$220,000
Cost of bus (net of salvage value) ²	(\$60,000)
Office operating expenses ³	(\$45,000)
Fuel & oil costs ⁴	(\$30,000)
Bus-related insurance & maintenance costs ⁵	(\$25,000)
Brochures & advertising costs ⁶	(\$5,000)
Business income	<u>\$55,000</u>

- 1) $\$220,000 = (400 \text{ one-way trips to the Upper Keys} \times \$300) + (200 \text{ one-way trips to the Lower Keys} \times \$500)$.
- 2) Cody purchases a new bus each year. A new bus, with all of the amenities Cody desires, costs approximately \$85,000. At the end of the year, Cody sells the bus for approximately \$25,000.
- 3) Cody has a small office at the airport and a part-time administrative assistant to help with running the business (e.g., to help with scheduling and paperwork).
- 4) Cody spends approximately \$0.30 in gas and oil per mile: $\$30,000 = (62,500 + 37,500) \times \0.30 .
- 5) Insurance costs are fixed, but maintenance costs vary with miles driven. Cody estimates that maintenance costs amount to \$0.15 per mile: $\$25,000 = \$10,000 + (62,500 + 37,500) \times \0.15 .
- 6) Cody has a local advertising company put together a nice color brochure each year.

In addition to his business income, Cody earned $\$220,000 \times 0.15 = \$33,000$ in tips last year. Thus, Cody's overall (business plus personal) income in the most recent year was $\$55,000 + \$33,000 = \$88,000$.

Required:

- a. Two groups recently contacted Cody about employing his services. Unfortunately, both groups will be arriving at the Miami airport this coming Tuesday, and one group wants to book a one-way trip to the Upper Keys while the other group wants to book a one-way trip to the Lower Keys. Cody already has scheduled a trip to the Upper Keys for the morning,

so he will only be able to take one of the two groups. (*Note: if he takes the group wishing to go to the Lower Keys, this will make for a long day.*) On this particular Tuesday Cody will not be able to book a group for either return trip (i.e., his bus will be empty on the drive back). Which group should Cody book, and by how much will Cody's overall (business + personal) income increase by booking this group?

- b. Assume that if Cody books the group traveling to the Upper Keys, then he will be able to book another group for the return trip to the Miami airport. Unfortunately, Cody will not be able to book another group for the return trip if he goes to the Lower Keys. How does this piece of information affect your answer to part (a)? In other words, which group should Cody book, and by how much will his overall (business + personal) income increase by booking this group?
- c. Cody and his wife are planning an upcoming vacation (their first vacation in years). They would like to take a week (7 days) off and are considering taking their vacation in either the first week in March (during Cody's peak business season) or during the second week in July (during Cody's off-peak business season). How much business and personal income would Cody expect to sacrifice if he and his wife schedule their trip for March? How much business and personal income would Cody expect to sacrifice if he and his wife schedule their trip for July? (*Hint: Prepare a contribution margin statement segmented by trips made during the peak season and trips made during the off-peak season; consider both business and tip income*).
- d. One of Cody's friends mentions to him that hotels and airlines seem to offer discounts during their off-peak seasons (to spur additional demand). This friend suggests that Cody follow a similar strategy. Since most of Cody's costs are fixed, the friend believes that Cody could clean up with such a strategy. Specifically, Cody's friend believes that Cody would increase his off-peak volume by 60% if he cut his fares by 25% during the off-peak season. By how much would Cody's overall income increase if the friend's numbers are accurate (assume Cody's mileage during the off-peak season will increase by 40%, and not 60%, because he will have fewer deadhead trips). Next, evaluate the friend's advice—in particular, why might such a strategy work well for higher-priced items like airfare and hotels but not work as well for lower-priced items like a shuttle bus?

Overall course grade:

Translation of the total point score into a letter grade will be based on the judgment of the instructor. This translation process will be based on many factors including the student's relative performance (with respect to the rest of the students in the class), the consistency of performance across all the components of assessment (such as quizzes, exams and assignments), and the standards that are expected in a rigorous master's program. The following scale reflects, on the average, how points were translated into letter grades, in the past. However, please keep in mind that the cutoff for letter grades do change from year to year and the following scale should be considered as "the expected scale" and not to be treated as "firm commitment". The scale for any particular semester may change at the discretion of the instructor.

Scaled Score	Letter Equivalent
95% and above	A

90 – 94%	A-
85 – 89%	B+
80 – 84%	B
75 – 79%	B-
70 – 74%	C+
65 – 69%	C
Less than 65%	F

University Policies

Student Conduct & Discipline

The University of Texas System and The University of Texas at Dallas have rules and regulations for the orderly and efficient conduct of their business. It is the responsibility of each student and each student organization to be knowledgeable about the rules and regulations which govern student conduct and activities. General information on student conduct and discipline is contained in the UTD publication, *A to Z Guide*, which is provided to all registered students each academic year.

The University of Texas at Dallas administers student discipline within the procedures of recognized and established due process. Procedures are defined and described in the *Rules and Regulations, Board of Regents, The University of Texas System, Part 1, Chapter VI, Section 3*, and in Title V, Rules on Student Services and Activities of the university's *Handbook of Operating Procedures*. Copies of these rules and regulations are available to students in the Office of the Dean of Students, where staff members are available to assist students in interpreting the rules and regulations (SU 1.602, 972/883-6391).

A student at the university neither loses the rights nor escapes the responsibilities of citizenship. He or she is expected to obey federal, state, and local laws as well as the Regents' Rules, university regulations, and administrative rules. Students are subject to discipline for violating the standards of conduct whether such conduct takes place on or off campus, or whether civil or criminal penalties are also imposed for such conduct.

Academic Integrity

The faculty expects from its students a high level of responsibility and academic honesty. Because the value of an academic degree depends upon the absolute integrity of the work done by the student for that degree, it is imperative that a student demonstrate a high standard of individual honor in his or her scholastic work.

Scholastic dishonesty includes, but is not limited to, statements, acts or omissions related to applications for enrollment or the award of a degree, and/or the submission as one's own work or material that is not one's own. As a general rule, scholastic dishonesty involves one of the following acts: cheating, plagiarism, collusion and/or falsifying academic records. Students suspected of academic dishonesty are subject to disciplinary proceedings.

Plagiarism, especially from the web, from portions of papers for other classes, and from any other source is unacceptable and will be dealt with under the university's policy on plagiarism (see general catalog for details). This course will use the resources of turnitin.com, which searches the web for possible plagiarism and is over 90% effective.

Email Use

The University of Texas at Dallas recognizes the value and efficiency of communication between faculty/staff and students through electronic mail. At the same time, email raises some issues concerning security and the identity of each individual in an email exchange. The university encourages all official student email correspondence be sent only to a student's U.T. Dallas email address and that faculty and staff consider email from students official only if it originates from a UTD student account. This allows the university to maintain a high degree of confidence in the identity of all individual corresponding and the security of the transmitted information. UTD furnishes each student with a free email account that is to be used in all communication with university personnel. The Department of Information Resources at U.T. Dallas provides a method for students to have their U.T. Dallas mail forwarded to other accounts.

Withdrawal from Class

The administration of this institution has set deadlines for withdrawal of any college-level courses. These dates and times are published in that semester's course catalog. Administration procedures must be followed. It is the student's responsibility to handle withdrawal requirements from any class. In other words, I cannot drop or withdraw any student. You must do the proper paperwork to ensure that you will not receive a final grade of "F" in a course if you choose not to attend the class once you are enrolled.

Student Grievance Procedures

Procedures for student grievances are found in Title V, Rules on Student Services and Activities, of the university's *Handbook of Operating Procedures*.

In attempting to resolve any student grievance regarding grades, evaluations, or other fulfillments of academic responsibility, it is the obligation of the student first to make a serious effort to resolve the matter with the instructor, supervisor, administrator, or committee with whom the grievance originates (hereafter called "the respondent"). Individual faculty members retain primary responsibility for assigning grades and evaluations. If the matter cannot be resolved at that level, the grievance must be submitted in writing to the respondent with a copy of the respondent's School Dean. If the matter is not resolved by the written response provided by the respondent, the student may submit a written appeal to the School Dean. If the grievance is not resolved by the School Dean's decision, the student may make a written appeal to the Dean of Graduate or Undergraduate Education, and the dean will appoint and convene an Academic Appeals Panel. The decision of the Academic Appeals Panel is final. The results of the academic appeals process will be distributed to all involved parties. Copies of these rules and regulations are available to students in the Office of the Dean of Students, where staff members are available to assist students in interpreting the rules and regulations.

Incomplete Grade Policy

As per university policy, incomplete grades will be granted only for work unavoidably missed at the semester's end and only if 70% of the course work has been completed. An incomplete grade must be resolved within eight (8) weeks from the first day of the subsequent long semester. If the required work to complete the course and to remove the incomplete grade is not submitted by the specified deadline, the incomplete grade is changed automatically to a grade of F.

Disability Services

The goal of Disability Services is to provide students with disabilities educational opportunities equal to those of their non-disabled peers. Disability Services is located in room 1.610 in the Student Union. Office hours are Monday and Thursday, 8:30 a.m. to 6:30 p.m.; Tuesday and Wednesday, 8:30 a.m. to 7:30 p.m.; and Friday, 8:30 a.m. to 5:30 p.m.

The contact information for the Office of Disability Services is:
The University of Texas at Dallas, SU 22
PO Box 830688
Richardson, Texas 75083-0688
(972) 883-2098 (voice or TTY)

Essentially, the law requires that colleges and universities make those reasonable adjustments necessary to eliminate discrimination on the basis of disability. For example, it may be necessary to remove classroom prohibitions against tape recorders or animals (in the case of dog guides) for students who are blind. Occasionally an assignment requirement may be substituted (for example, a research paper versus an oral presentation for a student who is hearing impaired). Classes enrolled students with mobility impairments may have to be rescheduled in accessible facilities. The college or university may need to provide special services such as registration, note-taking, or mobility assistance.

It is the student's responsibility to notify his or her professors of the need for such an accommodation. Disability Services provides students with letters to present to faculty members to verify that the student has a disability and needs accommodations. Individuals requiring special accommodation should contact the professor after class or during office hours.

Religious Holy Days

The University of Texas at Dallas will excuse a student from class or other required activities for the travel to and observance of a religious holy day for a religion whose places of worship are exempt from property tax under Section 11.20, Tax Code, Texas Code Annotated.

The student is encouraged to notify the instructor or activity sponsor as soon as possible regarding the absence, preferably in advance of the assignment. The student, so excused, will be allowed to take the exam or complete the assignment within a reasonable time after the absence: a period equal to the length of the absence, up to a maximum of one week. A student who notifies the instructor and completes any missed exam or assignment may not be penalized for the absence. A student who fails to complete the exam or assignment within the prescribed period may receive a failing grade for that exam or assignment.

If a student or an instructor disagrees about the nature of the absence [i.e., for the purpose of observing a religious holy day] or if there is similar disagreement about whether the student has

been given a reasonable time to complete any missed assignments or examinations, either the student or the instructor may request a ruling from the chief executive officer of the institution, or his or her designee. The chief executive officer or designee must take into account the legislative intent of TEC 51.911(b), and the student and instructor will abide by the decision of the chief executive officer or designee.

Off-Campus Instruction and Course Activities

Off-campus, out-of-state, and foreign instruction and activities are subject to state law and University policies and procedures regarding travel and risk-related activities. Information regarding these rules and regulations may be found at the website address given below. Additional information is available from the office of the school dean.

(http://www.utdallas.edu/BusinessAffairs/Travel_Risk_Activities.htm)

These descriptions and timelines are subject to change at the discretion of the Professor.

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