

FINAL
Course Syllabus
ACCT 6353.501
School of Management
The University of Texas at Dallas

Course Information

Course

Course Number /Section	ACCT 6353.501
Course Title	Foundations of Taxation II
Term and Dates	Fall 2016
Location	JSOM 2.717

Professor Contact Information

Professor	Steven J. Solcher Senior Lecturer
Office Phone:	972-883-5895
Email Address:	steve.solcher@utdallas.edu
Office Hours:	M/W 8:00am to 9:30am, 230pm to 4pm. TT 8:30am-11:00am, Tuesday 4:00-6:45pm and by appointment.
Office Location	JSOM 3.619

E-mail:

Please use either my elearning email or my UTD email address to communicate with the instructor.

Course Pre-requisites, Co-requisites, and/or Other Restrictions

ACCT 6350 or equivalent

Course Description

Course Approach

The course will rely heavily on lectures, PowerPoint presentations, textbook assignments and chapter quizzes.

Course Preparation and Participation

Each student is responsible for course preparation. Thus, for each session, every student should study the assigned chapter and view the power points presentations.

Professional Linkages

Corporate taxation is an important area for all accounting firms, including large international, regional and local firms. It continues to be a way of developing key relationships with executives.

Student Learning Objectives/Outcomes

To Use Critical Thinking

To understand and apply income tax concepts that influence decisions of corporate managers. The course will concentrate on tax effects in the following areas:

1. Creation of Corporations
2. Corporate Distributions
3. Corporate Reorganizations
4. Tax Practice and dealing with the IRS

To determine how distributions affect the tax liabilities of both the shareholders and the corporate entity.

To apply concepts to determine the best course of action for both the shareholders and the corporate entity.

To Understand the Ethical Considerations in Tax Practice

To appreciate the requirements and concepts contained in the Statement on Responsibilities in Tax Practice.

To understand the ethical issues that confronts both individual taxpayers and tax practitioners on a day-to-day basis.

To Enhance Communication Skills

To improve communication skills, students will prepare two Federal Corporate income tax returns.

Required Textbooks and Materials

West Federal Taxation – Corporations, Partnership, Estate and Trusts, 2017 Edition, by Hoffman, Smith and Maloney, Thomson-Southwestern Publishing. Or you can use the 2015 or the 2016 book.

Student Assessments

Grading Information

Maximum Points

Three Exams	300
Final Exam	50
Quizzes	50
Preparation of Tax Returns	75
Research Project	125
Total Points	600

Course Policies

Assignments

1. Tests: Each test will consist of 1-3 problems and short answer/MC. There are sample tests and solutions posted on ELearning. The final is cumulative and will be given during finals week.
 2. Quizzes: will be discussed first day of class.
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3. Tax Return: Information concerning the tax return will be discussed in class and posted on ELearning by August 30, 2016. The return is due no later than **7pm on November 29, 2016**. There are bonus points available for those who turn in the return early.
 4. Tax research project will be discussed August 30, 2016 and is **due November 8, 2016**.

Final Grade: Translation of the total point score into a letter grade will be based on the instructor's judgment. The letter grade will reflect each student's performance relative to the course and standards expected of graduate students at the University of Texas at Dallas. Grades will be curved as appropriate and the equivalent letter grade will be discussed when the test is returned. I use the A, A-, B+, B, B-, C+, C, C-, F system of grading.

A:	93-100% of total points.		
A-:	88-92%		
B+:	85-87%		
B:	82-84%		
B-:	78-82%		
C+:	75-77%		
C:	72-74%		
C-:	68-71%		

Academic Calendar

Date	Topic	Assignments/ Test Dates
08/23/16	Chapter 1	Introduction/ Chapter 1 Problems 45, 46, 49
	Chapter 2	
08/30/16	Chapter 2	Q1. Tax return discussion. Problems 41, 43, 44, 46, 46, 47, 48, 60

09/06/16	Chapter 3	Q2. Problems 17, 18, 22, 27, 47, 48, 50, 51 and Section 199.
09/13/16	Chapter 4	Q3. Problems 23, 25, 26, 27, 31, 33, 34,. 36, 39, 41, 42, 47 Review for exam #1.
09/22/15	Chapter 4	Problems 24, 25, 27, 28, 30, 32, 34, 36, 38, 40, 41

09/22/16 to 09/24/16 Exam #1: Ch 1-4 in Testing Center.

09/27/16	Chapter 5	Problems 24, 25, 27, 28, 30, 32, 34, 36, 38, 40, 41
10/04/16	Chapter 6 67	Q4 Problems 38, 39, 40, 43, 44, 46, 48, 49, 51, 56, 58, 60,
10/11/16	Chapter 7	Q5. . Problems 26, 28, 34, 38, 41, 44, 48, 50, 51
10/18/16	Chapter 7	Q6. Research Paper due. Review Exam #2.

10/20/16 to 10/22/16 Exam #2 (Chapters 5, 6, 7). In Testing Center

10/25/16	Chapter 8	Q7 Problems 32, 33, 36, 37, 39, 42, 44, 47, 50
11/01/16	Chapters 10-11	Q8
11/08/16	Chapters 10-11	
11/15/16	Chapter 17	Q9
11/22/16	Thanksgiving Break	
11/29/16	Chapter 9	Tax return project due. TR review, New tax issues/ updates and trends. Review for exam #3
12/06/16	Exam #3 (Chapters 8, 9, Partnership, 17, Tax Updates)	

Cumulative Final: DATE: TBD

Fall 2016-Testing Center Guidelines for ACCT 6353

You are responsible for knowing the class rules that follow and the information in the website noted below regarding the test center-ignorance of the rules is not an excuse!

I will use the UTD Testing Center for all examinations administered. The Testing Center is located in the basement of the McDermott Library-MC 1.304. The testing center is a technologically advanced computer lab with more than 150 computers available to support the academic testing function

You must look at and become familiar with all of the testing center guidelines at www.utdallas/studentsuccess . The site will provide all of the up-to date information regarding the center-including operating hours.

You **MUST** check the website noted above to see the time that the center opens. The center usually closes at 10PM-Monday-Friday and 2PM Saturday. It is closed on Sunday. You are responsible to be aware of the “actual” times-so you can take your exam at the appropriate time before the examination window ends!

You must make a reservation to use the testing center for each of the exams. Failure to do so will prevent you from taking the exam-with the resulting consequences.

You will be allowed 2 hours and 30 minutes to complete the exam-please note and adhere to the centers closing time. Please look at the “syllabus” to see the class examination “**window testing period**”. You can take the exam beginning on Saturday of the exam week and **MUST** finish by the closing of the testing center on Wednesday of that week. In other words, you have four (4) days to take the exam –Saturday-Monday-Tuesday and Wednesday but check the syllabus to be sure. Your grades will be posted on Friday of exam week and you will be able to see your exam and solutions in my office the following week. I will schedule office hours for that Monday and Wednesday to discuss the exam with you, if necessary, one on one.

Testing Center Policies

- A Comet Card is required-a driver’s license is not acceptable for admission into the center or taking an exam
- Food and beverages are not permitted in the Testing Center.
- Electronic devices, cell phones, and all personal items, i.e. hats, coats, jackets, etc. are not permitted in the Testing Center. Lockers are available nearby (for Testing Center purposes only).
- I will tell you what calculators are allowed for the exams. All calculators will be examined before testing has started. Cell phone calculators are prohibited.
- Once a test has started, the Testing Center will not allow students to leave the room for **any** reason including the restroom until the test is finished.
- No talking is allowed in the Testing Center.
- The Testing Center will lock the doors 30 minutes prior to closing. Therefore, no new tests or passwords will be administered after the doors are locked.

You should be aware that academic integrity is ensured in the Testing Center through video surveillance and remote monitoring of each individual computer station inside the Testing Center. All incidents of suspected cheating will be documented utilizing but not limited to –visual accounts, digital camera recordings and screen captures. Any violations will be reported to the Dean of Students and the class instructor for appropriate disciplinary action. Students are prohibited from bringing any testing aids or personal items into the Testing Center.

Course & Instructor Policies

(make-up exams, extra credit, late work, special assignments, class attendance, classroom citizenship, etc.)

Make up exams-which **are rare**-will be determined by instructor on a case-by-case basis

Late work-loss of 20 points/day

Classroom attendance and participation can enhance total points listed above.

Please shut your cellphones off during class. In addition, please refrain from texting and e-mailing during class. It is disruptive to everyone in the room.

Classroom behavior

Behave as you would want me or another to behave towards you if our positions were reversed. However, should you fail to behave in a manner that I find acceptable, then do not be surprised if I ask you to change your behavior, nor be surprised if I ask you to leave the classroom after you fail to change your behavior

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.

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.

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 of the Board of Regents of the University of Texas System, Part 1, Chapter VI, Section 3, and in Title V, Rules on Student Services and Activities of the Course Syllabus Page 8, 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 (SSB 4.400, 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 and administration of the School of Management expect from our 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. We want to establish a reputation for the honorable behavior of our graduates, which extends throughout their careers. Both your individual reputation and the school's reputation matter to your success.

The Judicial Affairs website lists examples of academic dishonesty. Dishonesty includes, but is not limited to cheating, plagiarism, collusion, facilitating academic dishonesty, fabrication, failure to contribute to a collaborative project and sabotage. Some of the ways students may engage in academic dishonesty are:

- Coughing and/or using visual or auditory signals in a test;
- Concealing notes on hands, caps, shoes, in pockets or the back of beverage bottle labels;
- Writing in blue books prior to an examination;
- Writing information on blackboards, desks, or keeping notes on the floor;
- Obtaining copies of an exam in advance;
- Passing information from an earlier class to a later class;
- Leaving information in the bathroom;
- Exchanging exams so that neighbors have identical test forms;

- Having a substitute take a test and providing falsified identification for the substitute;
- Fabricating data for lab assignments;
- Changing a graded paper and requesting that it be regraded;
- Failing to turn in a test or assignment and later suggesting the faculty member lost the item;
- Stealing another student's graded test and affixing one's own name on it;
- Recording two answers, one on the test form, one on the answer sheet;
- Marking an answer sheet to enable another to see the answer;
- Encircling two adjacent answers and claiming to have had the correct answer;
- Stealing an exam for someone in another section or for placement in a test file;
- Using an electronic device to store test information, or to send or receive answers for a test;
- Destroying or removing library materials to gain an academic advantage;
- Consulting assignment solutions posted on websites of previous course offerings;
- Transferring a computer file from one person's account to another;
- Transmitting posted answers for an exam to a student in a testing area via electronic device;
- Downloading text from the Internet or other sources without proper attribution;
- Citing to false references or findings in research or other academic exercises;
- Unauthorized collaborating with another person in preparing academic exercises.
- Submitting a substantial portion of the same academic work more than once without written authorization from the instructor.

<http://www.utdallas.edu/judicialaffairs/UTDJudicialAffairs-Basicexamples.html>

Updated: August, 2011

Plagiarism on written assignments, especially from the web, from portions of papers for other classes, and from any other source is unacceptable. On written assignments, this course will use the resources of turnitin.com, which searches the web for plagiarized content and is over 90% effective.

During tests and quizzes, students in this section are not allowed to have with them any food or drinks, scratch paper, course materials, textbooks, notes, invisible ink pens, or electronic devices, including iPads, iPhones, iPods, MP3 Players, earphones, radios, smart phones, cameras, calculators, multi-function timepieces, or computers. When possible, students should sit in alternating seats, face forward at all times, and remove any clothing which might conceal eye movements, reflect images of another's work, or hide course material for copying. Exam proctors will monitor any communication or signaling between students by talking, whispering, or making sounds, or by using your hands, feet, other body movements, the test paper itself or your writing implement.

Students in this course suspected of academic dishonesty are subject to disciplinary proceedings, and if found responsible, the following minimum sanctions will be applied:

1. Homework – Zero for the Assignment

2. Case Write-ups – Zero for the Assignment
3. Quizzes – Zero for the Quiz
4. Presentations – Zero for the Assignment
5. Group Work – Zero for the Assignment for all group members
6. Tests – F for the course

These sanctions will be administered only after a student has been found officially responsible for academic dishonesty, either through waiving their right for a disciplinary hearing, or being declared responsible after a hearing administered by Judicial Affairs and the Dean of Student's Office .

In the event that the student receives a failing grade for the course for academic dishonesty, the student is not allowed to withdraw as a way of preventing the grade from being entered on their record. Where a student receives an F in a course and chooses to take the course over to improve their grade, the original grade of F remains on their transcript, but does not count towards calculation of their GPA.

The School of Management also reserves the right to review a student's disciplinary record, on file with the Dean of Students, as one of the criteria for determining a student's eligibility for a scholarship.

Judicial Affairs Procedures

Under authority delegated by the Dean of Students, a faculty member who has reason to suspect that a student has engaged in academic dishonesty may conduct a conference with the student in compliance with the following procedures:

- (i) the student will be informed that he/she is believed to have committed an act or acts of academic dishonesty in violation of University rules;
- (ii) the student will be presented with any information in the knowledge or possession of the instructor which tends to support the allegation(s) of academic dishonesty;
- (iii) the student will be given an opportunity to present information on his/her behalf;
- (iv) after meeting with the student, the faculty member may choose not to refer the allegation if he/she determines that the allegations are not supported by the evidence; or
- (v) after meeting with the student, the faculty member may refer the allegations to the dean of students along with a referral form and all supporting documentation of the alleged violation. Under separate cover, the faculty member should forward the appropriate grade to be assessed if a student is found to be responsible for academic dishonesty;
- (vi) the faculty member may consult with the dean of students in determining the recommended grade;
- (vii) the faculty member must not impose any independent sanctions upon the student in lieu of a referral to Judicial Affairs;

(viii) the faculty member may not impose a sanction of suspension or expulsion, but may make this *recommendation* in the referral documentation

If the faculty member chooses not to meet with the student and instead forwards the appropriate documentation directly to the dean of students, they should attempt to inform the student of the allegation and notify the student that the information has been forwarded to the Office of Dean of Students for investigation.

The student, pending a hearing, remains responsible for all academic exercises and syllabus requirements. The student may remain in class if the student's presence in the class does not interfere with the professor's ability to teach the class or the ability of other class members to learn. (See Section 49.07, page V-49-4 for information regarding the removal of a student from class).

Upon receipt of the referral form, class syllabus, and the supporting material/documentation from the faculty member, the dean shall proceed under the guidelines in the Handbook of Operating Procedures, Chapter 49, Subchapter C. If the respondent disputes the facts upon which the allegations are based, a fair and impartial disciplinary committee comprised of UTD faculty and students, shall hold a hearing and determine the responsibility of the student. If they find the student in violation of the code of conduct, the dean will then affirm the minimum sanction as provided in the syllabus, and share this information with the student. The dean will review the student's prior disciplinary record and assess additional sanctions where appropriate to the circumstances. The dean will inform the student and the faculty member of their decision.

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.

UT Dallas Syllabus Policies and Procedures

The information below constitutes the University's policies and procedures segment of course syllabi and may be referenced by faculty members in their course syllabi.

Please use the following permanent address when referring to this page: <http://go.utdallas.edu/syllabus-policies>

Sharing Confidential Information

Students considering sharing personal information in email, in person, or within assignments or exams should be aware that faculty members and teaching/research assistants are required by UT Dallas policy to report information about sexual misconduct to the UT Dallas Title IX Coordinator. Per university policy, faculty have been informed that they must identify the student to the UT Dallas Title IX Coordinator. Students who wish to have confidential discussions of incidents related to sexual harassment or sexual misconduct should contact the Student Counseling Center (972-883-2527 or after hours 972-UTD-TALK or 972-883-8255), the Women's Center (972-883-8255), a health care provider in the Student Health Center (972-883-2747), the clergyperson (or other legally recognized religious advisor) of their choice, or an off-campus resource (i.e., rape crisis center, doctor, psychologist). Students who are sexually assaulted, harassed, or victims of sexual misconduct, domestic violence, or stalking, are encouraged to directly report these incidents to the UT Dallas Police Department at 972-883-2222 or to the Title IX Coordinator at 972-883-2218. Additional information and resources may be found at <http://www.utdallas.edu/oiec/title-ix/resources>.

Campus Carry

The University's concealed handgun policy is posted on the campus carry website: <https://www.utdallas.edu/campuscarry/>

Technical Support

If you experience any issues with your UT Dallas account, contact the UT Dallas Office of Information Technology Help Desk: assist@utdallas.edu or call 972-883-2911.

UT Dallas 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. Please use this link to access the UTD eLearning Helpdesk: <http://www.utdallas.edu/elearning/eLearningHelpdesk.html>.

Field Trip Policies, Off-Campus Instruction and Course Activities

Off-campus, out-of-state, foreign instruction/travel, and course-related field trip activities are subject to state law and University policies and procedures regarding travel and risk-related activities.

Detailed information regarding this policy, in accordance to *Texas Education Code*, Section 51.950, can be accessed at the UT Dallas Policy Navigator, <http://policy.utdallas.edu/utdbp3023>, and at <http://www.utdallas.edu/administration/insurance/travel>. Additional information is available from the office of the school dean.

Student Conduct and Discipline

The University of Texas System (Regents' Rule 50101) 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 UT Dallas online catalogs (<http://catalog.utdallas.edu>).

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 Student Code of Conduct, UTDSP5003 (<http://policy.utdallas.edu/utdsp5003>). Copies of these rules and regulations are available to students in the Office of Community Standards and Conduct, where staff members are available to assist students in interpreting the rules and regulations (SSB 4.400, 972-883-6391) and online at <https://www.utdallas.edu/conduct/>.

A student at the University neither loses their 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 its 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 demonstrates a high standard of individual honor in his or her scholastic work.

Academic Dishonesty: Academic dishonesty can occur in relation to any type of work submitted for academic credit or as a requirement for a class. It can include individual work or a group project. Academic dishonesty includes plagiarism, cheating, fabrication, and collaboration/collusion. In order to avoid academic dishonesty, it is important for students to fully understand the expectations of their professors. This is best accomplished through asking clarifying questions if an individual does not completely understand the requirements of an assignment.

Additional information related to academic dishonesty and tips on how to avoid dishonesty may be found here: <https://www.utdallas.edu/conduct/dishonesty/>.

Copyright Notice

It is the policy of the University of Texas at Dallas to adhere to the requirements of the United States Copyright Law of 1976, as amended, (*Title 17, United States Code*), including ensuring that the restrictions that apply to the reproduction of software are adhered to and that the bounds of copying permissible under the fair use doctrine are not exceeded. Copying, displaying, reproducing, or distributing copyrighted material may infringe upon the copyright owner's rights. Unauthorized distribution of copyrighted material, including unauthorized peer-to-peer file sharing, may subject students to appropriate disciplinary action as well as civil and criminal penalties. Usage of such material is only appropriate when that usage constitutes "fair use" under the Copyright Act. For more information about the fair use exemption, see <http://copyright.lib.utexas.edu/copypol2.html>. As a UT Dallas student, you are required to follow UT Dallas' copyright policy (UTDPP1043 at <http://policy.utdallas.edu/utdpp1043>) and the UT System's policy, UTS107 at <http://www.utsystem.edu/board-of-regents/policy-library/policies/uts107-use-copyrighted-materials>.

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. All official student email correspondence will be sent only to a student's UT Dallas email address and UT Dallas will only consider email requests originating from an official UT Dallas student email account. This allows the University to maintain a high degree of confidence in the identity of each individual's corresponding via email and the security of the transmitted information. The University of Texas at Dallas furnishes each student with a free email account that is to be used in all communication with university personnel. The Office of Information Technology provides a

method for students to have their UT Dallas mail forwarded to other email accounts. To activate a student UT Dallas computer account and forward email to another account, go to <http://netid.utdallas.edu>.

Class Attendance

Regular and punctual class attendance is expected. Students who fail to attend class regularly are inviting scholastic difficulty. Absences may lower a student's grade where class attendance and class participation are deemed essential by the instructor. In some courses, instructors may have special attendance requirements; these should be made known to students during the first week of classes.

Withdrawal from Class

The administration at UT Dallas has established deadlines for withdrawal from any course. These dates and times are published in the Comet Calendar (<http://www.utdallas.edu/calendar>) and in the Academic Calendar (<http://www.utdallas.edu/academiccalendar>). It is the student's responsibility to handle withdrawal requirements from any class. In other words, a professor or other instructor cannot drop or withdraw any student unless there is an administrative drop such as the following:

- Have not met the prerequisites for a specific course
- Have not satisfied the academic probationary requirements resulting in suspension
- Office of Community Standards and Conduct request
- Have not made appropriate tuition and fee payments
- Enrollment is in violation of academic policy
- Was not admitted for the term in which they registered

It is the student's responsibility to complete and submit the appropriate forms to the Registrar's Office and ensure that he or she will not receive a final grade of "F" in a course if he or she chooses not to attend the class after being enrolled.

Student Grievance Procedures

Procedures for student grievances are found in university policy UTDSP5005 (<http://policy.utdallas.edu/utdsp5005>). In attempting to resolve any student grievance regarding disputes over grades, application of degree plan, graduation/degree program requirements, and thesis/and dissertation committee, adviser actions and/or decisions, evaluations, and/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 originated.

Incomplete Grade Policy

As per university policy, incomplete grades may be given, at the discretion of the instructor of record for a course, when a student has completed at least 70% of the required course material but cannot complete all requirements by the end of the semester. An incomplete course grade (grade of 'I') must be completed within the time period specified by the instructor, not to exceed eight (8) weeks from the first day of the subsequent long semester. Upon completion of the required work, the symbol 'I' may be converted into a letter grade (A through F). If the grade of Incomplete is not removed by the end of the specified period, it will automatically be changed to F.

AccessAbility Services

It is the policy and practice of The University of Texas at Dallas to make reasonable accommodations for students with properly documented disabilities. However, written notification from the Office of Student AccessAbility (OSA) is required. If you are eligible to receive an accommodation and would like to request it for this course, please discuss it with your professor and allow one week advance notice. Students who have questions about receiving accommodations, or those who have, or think they may have, a disability (mobility, sensory, health, psychological, learning, etc.) are invited to contact OSA for a confidential discussion. OSA is located in the Student Services Building, SSB 3.200. They can be reached by phone at 972-883-2098, or by email at studentaccess@utdallas.edu.

Religious Holy Days

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

Students are encouraged to notify the instructor or activity sponsor as soon as possible regarding the absence, preferably in advance of the assignment.

Excused students will be allowed to take missed exams or complete assignments 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 President of UT Dallas or from the President's designee. The chief executive officer or designee must take into account the legislative intent of *Texas Education Code* 51.911(b), and the student and instructor will abide by the decision of the chief executive officer or designee.

Resources to Help You Succeed

The Office of Student Success operates the Student Success Center (SSC, <http://www.utdallas.edu/studentsuccess>), which offers assistance to students in the areas of writing, mathematics, communication, multiple science fields, reading, study skills, and other academic disciplines. These services are available through individual and small group appointments, workshops, short courses, and a variety of online and instructional technologies. All students enrolled at UT Dallas are eligible for these services.

The **Math Lab** gives short-term and semester long support for a variety of introductory and advanced mathematics courses. Students may drop in to visit with a math tutor on a regular basis. Comet card is required.

The **Writing Center** offers a collaborative learning environment for one-to-one and small group assistance with general and advanced writing assignments and overall writing skills. Scheduling an appointment is strongly recommended, but walk in appointments are possible if a tutor is available.

The **Peer Tutoring** program offers free tutoring assistance in multiple locations for many of the historically challenging undergraduate subjects at UT Dallas. Tutoring sessions, offered every weekday on a drop-in basis, are one-on-one or in a small group format. The sessions are designed to meet students' individual questions and needs related to course/subject concepts. All peer tutors are current UT Dallas students who made an A- or better in the course and have a strong faculty/staff recommendation. Students should check the Student Success Center website each semester for subject offerings and session times.

The **Peer-Led Team Learning (PLTL)** program provides an active, engaged learning experience for students who meet in small groups once a week with a Peer Leader who helps guide them through a potentially difficult gateway course. Students that attend sessions regularly typically earn a half to a whole letter grade higher than students that do not participate in the PLTL program.

Supplemental Instruction (SI) provides free, peer-facilitated weekly study sessions for students taking historically difficult courses. SI sessions encourage active, collaborative learning based on critical thinking and transferable study skills. SI leaders attend lectures, take notes, and read assigned material just like the enrolled students. Students should check the SSC website for subject and session times.

The **Communication Lab (CommLab)** offers one-on-one and group consultations where you will gain practical feedback for improving oral and group presentations.

Success Coaches are available for individual student appointments to discuss study skills, time management, note taking, test taking and preparation, and other success strategies.

The Student Success Center's main office is located in the McDermott Library Building and can be contacted by calling 972-883-6707 or by sending an email to ssc@utdallas.edu.

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