

ACC 2301 - Intro to Financial Accounting

Fall 2024 Syllabus, Section 102, CRN 13832

Instructor Information

Wulung Li, PhD

Associate Professor of Accounting Email: wulung.li@tamiu.edu

Office: WHTC 217C Office Hours:

Monday 4pm-5pm

Tuesday 3pm-4pm

Wednesday 1:30pm-2:30pm

Tuesday 3pm-4pm

Office hours can be conducted virtually or in-person in my office. If you prefer a virtual format, please e-mail me to schedule an appointment so that I can create and send you the virtual appointment link.

Office Phone: 956-326-2493

DO NOT send me messages via Blackboard. Use e-mail for communication purposes instead. I will reply to your e-mail in 24 hours (weekend excluded).

Times and Location

TR 1:15pm-2:35pm in Bullock Hall 103

Course Description

This course provides an introduction to the accounting cycle, the major financial statements (financial position, income, cash flows), valuation of assets and liabilities, and income determination.

Intnl Banking&Finance Studies Department, Sanchez School of Business

Student Learning Outcomes

Course Goals:

To introduce students to the use of basic accounting concepts and procedures for decision making.

Learning Outcomes:

- · Define accounting terminology and concepts.
- · Calculate the monetary values associated with financial transactions or events.
- · Apply accounting principles and rules for journalizing and recording accounting transactions.
- · Apply accounting principles and rules for preparing financial statements.
- · Analyze the impact of a transaction or event on the organization's financial statements.

Important Dates

Visit the Academic Calendar (tamiu.edu) (https://www.tamiu.edu/academiccalendar/) page to view the term's important dates.



Textbooks

Group	Title	Author	ISBN
Required	Financial and Managerial Accounting, 16th edition	Warren, Jones and Tayler	9780357714065

Other Course Materials

- · Access to the textbook's online system "CengageNOWv2" for quizzes and homework assignments
 - To register this course on CengageNOWv2, go to our Blackboard course page, then the folder "Content." In the folder "Access to CengageNOWv2" you will see a link "Access to CengageNOWv2." Click it to access our CengageNOWv2 course page and register from here. DO NOT directly go to Cengage's website or other platforms to find our CengageNOWv2 course. If you do not register through Blackboard, your account will NOT be linked to Blackboard and all your homework assignment and quiz grades will be reported missing even if you actually submit your work.
 - · After you have registered our CengageNOWv2 course, you can access the CengageNOWv2 course (eBook, homework and quizzes) through the CengageNOWv2 course link on Blackboard (as described above) or through Cengage website directly at www.cengage.com/dashboard (http:// www.cengage.com/dashboard/).
 - TAMIU OIT usually does network maintenance once every month. The maintenance dates and times vary, but the maintenance runs from Friday evening to Saturday early morning on the maintenance date. You cannot access Blackboard during the maintenance. OIT sends out emails about the maintenance schedule in advance. Pay attention to the maintenance schedule and adjust your plans for doing homework and quizzes accordingly. While you cannot access our CengageNOWv2 through Blackboard during the maintenance, you can still access our CengageNOWv2 course through Cengage's website. Thus, the due dates for homework and quizzes will NOT change due to OIT network maintenance.
- · Access to TopHat is required. We will use TopHat for class participation purposes.

Grading Criteria

- Exams: 300 points (100 points each x 3 exams)
- · Homework assignments: 144 points (16 points each x 9 homework assignments)
- Quizzes: 64 points (8 points each x 8 quizzes)
- Project: 50 points (25 points each x 2 projects)
- · Total: 558 points

 90-100% (502.2-558 points) 	Α
• 80-90% (446.4-502.2 points)	В
• 70-80% (390.6-446.4 points)	C
• 60-70% (334.8-390.6 points)	D
• Below 60% (below 334.8 points)	F

Requirements

Exams:

- · There will be three closed-book exams. Each exam is worth 100 points. Students are expected to take all three exams as scheduled. All three exams will be administered in our classroom. You will need one scantron sheet for taking each exam.
- · An absence from the exam schedule due to extraordinary circumstances should be pre-approved by me prior to the scheduled exam date, with appropriate documents. An absence without my pre-approval will receive a zero for the exam. Students who miss more than one exam will receive an "F" for this course.
- · Using the restroom during the exam is not allowed.
- · Issues with cheating or violating exam rules will be taken very seriously and result in severe consequences.



Homework assignments:

- · Each student will complete and submit the homework assignments using CengageNOWv2. To access homework, click on "Assignments" in the toolbar on the top of our CengageNOWv2 course page.
- There will be 10 homework assignments. Each homework assignment is worth 16 points. I will drop your lowest homework assignment grade to accommodate your excuse that may prevent you from doing it. As such, no makeup for homework will be given if you miss it.
- All homework assignments are due at 11:55 pm on the due dates. See the calendar below for due dates.
- · You have unlimited attempts to answer homework problems to earn highest possible scores (through using "Check My Work" function at the bottom of the question page on CengageNOWv2). Once you have finished all problem sets in the assignment, click "Submit Assignment" to submit the entire assignment.
- · Computer hardware and internet connection issues are the responsibility of students and will not be the excuses for failing to submit the homework by the designated deadlines.

Quizzes:

- · Each student will complete and submit the quizzes using CengageNOWv2. To access quizzes, click on "Assignments" in the toolbar on the top of our CengageNOWv2 course page.
- There will be 9 quizzes. Each quiz is worth 8 points. I will drop the lowest quiz grade to accommodate your excuse that may prevent you from doing it. As such, no makeup guiz will be given if you miss it.
- Quizzes are timed. The time allowed varies by quiz. You will find the allotted time after you click on the quiz on CengageNOWv2. Once you start the quiz on CengageNOWv2, you must complete it in one time. You cannot sign out the quiz and sign in the quiz later again. While quizzes are not closed-book tests, I strongly suggest that you treat them as closed-book quizzes to examine yourself how well you understand the material. If you need to rely on the book/notes to complete the quiz, there are good chances that you cannot complete the quiz within the allotted quiz time because checking the book/notes takes time, and you may not perform as well in the exam as in the quiz because you cannot check anything in the exam.
- Quizzes are due at 11:55 pm on the due dates. See the calendar below for due dates.
- · You have one attempt to answer each quiz question. "Check My Work" function is not available in quizzes.
- · Computer hardware and internet connection issues are the responsibility of students and will not be the excuse for failing to submit the quizzes by the designated deadlines.

Projects:

• Two projects are required. Through the first project students learn non-GAAP information on the SEC filings that also convey important information about the firm. The purpose of the second project is to equip students with hands-on data analytics experience through Excel using accounting data. Each project is worth 25 points. The first and the second projects are due at 11:55 pm, 10/8 and 11/7, respectively. See Blackboard Project pages for instructions.

IMPORTANT: Technical difficulties will not be an excuse for failing to submit the required work by the deadlines. Start the work early to avoid technical issues that may delay your submission.

Attendance Policy:

- Class attendance is required. Regular class attendance is essential to academic operations. Past experience suggests that the course grade is highly correlated with the level of attendance. I will take attendance on a regular basis.
- · Students not attending scheduled classes regularly are considered absent. Note that none of 528 grade points are assigned to attendance. However, your absences will result in points deducted from your total semester grade up to 20 points. If you do miss a class, you are responsible for the material covered in the missed lecture.

Strategies to succeed in this course

- · Due to the large number of topics covered in this course, there is a high demand on your time. This course moves quickly, and you must be willing to make a serious commitment to the course in order to successfully master the material. Students can expect to study 10-15 hours per week
- · Read the assigned chapter of the textbook PRIOR TO attending the first lecture of the chapter. This course features lots of details that you need to pay attention to. Therefore, most likely you will need to thoroughly read the textbook more than once - both before and after the class lecture.



While I will provide you PowerPoint slides, they can only outline key points. It is impossible to explain every detail through PowerPoint slides in

- · Review all materials before you start working on the assignments. Jumping into the assignments without understanding materials first will not help you perform well. When doing a homework assignment or quiz, try to do it without checking the materials. You can try so at least for the first attempt of the homework assignment - remember that I allow multiple attempts on homework.
- · After submitting homework assignments and quizzes, the Cengage system reveals correct answers and some tips and discussions on doing the questions correctly. Your learning does not stop when you submit your work; be sure to figure out why you did not get correct answers. That's how you improve and prepare for the coming exam.
- · Practice, practice, and practice. Practice is an efficient and effective way to get you familiar with accounting. You should at least master all practice questions from class meetings and assignment questions to be able to succeed in this course.
- · Understand each chapter thoroughly. Never think you can master the next chapter without understanding the current chapter. Most of the concepts are presented sequentially and highly related. So do not pile up the materials. Many students never catch up once they miss one chapter.
- · Start preparing for exams as early as possible. It is less likely to get well prepared for an accounting exam if you start preparing for the exam only a few days before the exam.
- · Utilize the instructor. No one knows what the instructor emphasizes in this course better than does the instructor himself. Ask me when you encounter problems. I am also happy to share with you information like other related courses and career development.

Schedule of Topics and Assignments

Day	Date	Agenda/Topic	Reading(s)	Due
Tue	8/27	Course Introduction		
Thu	8/29	Ch1 Introduction to Accounting and Business	Ch1 Introduction to Accounting and Business	Homework & Quiz 9/6
Tue	9/3	Same as above		
Thu	9/5	Ch2 Analyzing Transactions	Ch2 Analyzing Transactions	Homework & Quiz 9/13
Tue	9/10	Same as above		
Thu	9/12	Ch3 The Adjusting Process	Ch3 The Adjusting Process	Homework & Quiz 9/20
Tue	9/17	Same as above		
Thu	9/19	Ch4 Completing the Accounting Cycle	Ch4 Completing the Accounting Cycle	Homework & Quiz 9/27
Tue	9/24	Same as above		
Thu	9/26	Project introduction		Non-GAAP project 10/8 Data analytics project 11/7
Tue	10/1	Midterm exam 1 review		
Thu	10/3	Midterm exam 1 (Ch1-4)		
Tue	10/8	Ch5 Accounting for Merchandising Businesses	Ch5 Accounting for Merchandising Businesses	Homework & Quiz 10/18
Thu	10/10	Same as above		
Tue	10/15	Same as above		
Thu	10/17	Ch6 Inventories	Ch6 Inventories	Homework & Quiz 10/25
Tue	10/22	Same as above		
Thu	10/24	Ch8 Receivables	Ch8 Receivables	Homework & Quiz 11/1
Tue	10/29	Same as above		
Thu	10/31	Midterm exam 2 review		
Tue	11/5	Midterm exam 2 (Ch5, 6, 8)		
Thu	11/7	Ch9 Long-Term Assets: Fixed and Intangible	Ch9 Long-Term Assets: Fixed and Intangible	Homework & Quiz 11/15
Tue	11/12	Same as above		
Thu	11/14	Ch10 & Ch11 Liabilities	Ch10 & Ch11 Liabilities	Homework & Quiz 11/22
Tue	11/19	Same as above		
Thu	11/21	Ch12 Corporations: Organization, Stock Transactions, and Dividends	Ch12 Corporations: Organization, Stock Transactions, and Dividends	Homework 12/2
Tue	11/26	Same as above		



Thu 11/28 No Class

Final exam review Tue

12/5 Final exam (Comprehensive) Thu

Tue 12/10 No Class 12/12 No Class Thu

University/College Policies

Please see the University Policies below.

COVID-19 Related Policies

If you have tested positive for COVID-19, please refer to the Student Handbook, Appendix A (Attendance Rule) for instructions.

Required Class Attendance

Students are expected to attend every class in person (or virtually, if the class is online) and to complete all assignments. If you cannot attend class, it is your responsibility to communicate absences with your professors. The faculty member will decide if your excuse is valid and thus may provide lecture materials of the class. According to University policy, acceptable reasons for an absence, which cannot affect a student's grade, include:

- · Participation in an authorized University activity.
- · Death or major illness in a student's immediate family.
- · Illness of a dependent family member.
- · Participation in legal proceedings or administrative procedures that require a student's presence.
- · Religious holy day.
- Illness that is too severe or contagious for the student to attend class.
- · Required participation in military duties.
- · Mandatory admission interviews for professional or graduate school which cannot be rescheduled.

Students are responsible for providing satisfactory evidence to faculty members within seven calendar days of their absence and return to class. They must substantiate the reason for the absence. If the absence is excused, faculty members must either provide students with the opportunity to make up the exam or other work missed, or provide a satisfactory alternative to complete the exam or other work missed within 30 calendar days from the date of absence. Students who miss class due to a University-sponsored activity are responsible for identifying their absences to their instructors with as much advance notice as possible.

Classroom Behavior (applies to online or Face-to-Face Classes)

TAMIU encourages classroom discussion and academic debate as an essential intellectual activity. It is essential that students learn to express and defend their beliefs, but it is also essential that they learn to listen and respond respectfully to others whose beliefs they may not share. The University will always tolerate different, unorthodox, and unpopular points of view, but it will not tolerate condescending or insulting remarks. When students verbally abuse or ridicule and intimidate others whose views they do not agree with, they subvert the free exchange of ideas that should characterize a university classroom. If their actions are deemed by the professor to be disruptive, they will be subject to appropriate disciplinary action (please refer to Student Handbook Article 4).

TAMIU Honor Code: Plagiarism and Cheating

As a TAMIU student, you are bound by the TAMIU Honor Code to conduct yourself ethically in all your activities as a TAMIU student and to report violations of the Honor Code. Please read carefully the Student Handbook Article 7 and Article 10 available at https://www.tamiu.edu/scce/ studenthandbook.shtml (https://www.tamiu.edu/scce/studenthandbook.shtml/).

We are committed to strict enforcement of the Honor Code. Violations of the Honor Code tend to involve claiming work that is not one's own, most commonly plagiarism in written assignments and any form of cheating on exams and other types of assignments.

Plagiarism is the presentation of someone else's work as your own. It occurs when you:

- 1. Borrow someone else's facts, ideas, or opinions and put them entirely in your own words. You must acknowledge that these thoughts are not your own by immediately citing the source in your paper. Failure to do this is plagiarism.
- 2. Borrow someone else's words (short phrases, clauses, or sentences), you must enclose the copied words in quotation marks as well as citing the source. Failure to do this is plagiarism.



3. Present someone else's paper or exam (stolen, borrowed, or bought) as your own. You have committed a clearly intentional form of intellectual theft and have put your academic future in jeopardy. This is the worst form of plagiarism.

Here is another explanation from the 2020, seventh edition of the Manual of The American Psychological Association (APA):

"Plagiarism is the act of presenting the words, idea, or images of another as your own; it denies authors or creators of content the credit they are due. Whether deliberate or unintentional, plagiarism violates ethical standards in scholarship" (p. 254). This same principle applies to the illicit use of AI.

Plagiarism: Researchers do not claim the words and ideas of another as their own; they give credit where credit is due. Quotations marks should be used to indicate the exact words of another. Each time you paraphrase another author (i.e., summarize a passage or rearrange the order of a sentence and change some of the words), you need to credit the source in the text. The key element of this principle is that authors do not present the work of another as if it were their own words. This can extend to ideas as well as written words. If authors model a study after one done by someone else, the originating author should be given credit. If the rationale for a study was suggested in the discussion section of someone else's article, the person should be given credit. Given the free exchange of ideas, which is very important for the health of intellectual discourse, authors may not know where an idea for a study originated. If authors do know, however, they should acknowledge the source; this includes personal communications (p. 11). For guidance on proper documentation, consult the Academic Success Center or a recommended guide to documentation and research such as the Manual of the APA or the MLA Handbook for Writers of Research Papers. If you still have doubts concerning proper documentation, seek advice from your instructor prior to submitting a final draft.

TAMIU has penalties for plagiarism and cheating.

- · Penalties for Plagiarism: Should a faculty member discover that a student has committed plagiarism, the student should receive a grade of 'F' in that course and the matter will be referred to the Honor Council for possible disciplinary action. The faculty member, however, may elect to give freshmen and sophomore students a "zero" for the assignment and to allow them to revise the assignment up to a grade of "F" (50%) if they believe that the student plagiarized out of ignorance or carelessness and not out of an attempt to deceive in order to earn an unmerited grade; the instructor must still report the offense to the Honor Council. This option should not be available to juniors, seniors, or graduate students, who cannot reasonably claim ignorance of documentation rules as an excuse. For repeat offenders in undergraduate courses or for an offender in any graduate course, the penalty for plagiarism is likely to include suspension or expulsion from the university.
 - · Caution: Be very careful what you upload to Turnitin or send to your professor for evaluation. Whatever you upload for evaluation will be considered your final, approved draft. If it is plagiarized, you will be held responsible. The excuse that "it was only a draft" will not be accepted.
 - · Caution: Also, do not share your electronic files with others. If you do, you are responsible for the possible consequences. If another student takes your file of a paper and changes the name to his or her name and submits it and you also submit the paper, we will hold both of you responsible for plagiarism. It is impossible for us to know with certainty who wrote the paper and who stole it. And, of course, we cannot know if there was collusion between you and the other student in the matter.
- · Penalties for Cheating: Should a faculty member discover a student cheating on an exam or quiz or other class project, the student should receive a "zero" for the assignment and not be allowed to make the assignment up. The incident should be reported to the chair of the department and to the Honor Council. If the cheating is extensive, however, or if the assignment constitutes a major grade for the course (e.g., a final exam), or if the student has cheated in the past, the student should receive an "F" in the course, and the matter should be referred to the Honor Council. Additional penalties, including suspension or expulsion from the university may be imposed. Under no circumstances should a student who deserves an "F" in the course be allowed to withdraw from the course with a "W."
 - · Caution: Chat groups that start off as "study groups" can easily devolve into "cheating groups." Be very careful not to join or remain any chat group if it begins to discuss specific information about exams or assignments that are meant to require individual work. If you are a member of such a group and it begins to cheat, you will be held responsible along with all the other members of the group. The TAMIU Honor Code requires that you report any such instances of cheating.
- Student Right of Appeal: Faculty will notify students immediately via the student's TAMIU e- mail account that they have submitted plagiarized work. Students have the right to appeal a faculty member's charge of academic dishonesty by notifying the TAMIU Honor Council of their intent to appeal as long as the notification of appeal comes within 10 business days of the faculty member's e-mail message to the student and/or the Office of Student Conduct and Community Engagement. The Student Handbook provides more details.

Use of Work in Two or More Courses

You may not submit work completed in one course for a grade in a second course unless you receive explicit permission to do so by the instructor of the second course. In general, you should get credit for a work product only once.

Al Policies

Your instructor will provide you with their personal policy on the use of AI in the classroom setting and associated coursework.

TAMIU E-Mail and SafeZone

Personal Announcements sent to students through TAMIU E-mail (tamiu.edu or dusty email) are the official means of communicating course and university business with students and faculty -not the U.S. Mail and no other e-mail addresses. Students and faculty must check their TAMIU e-mail



accounts regularly, if not daily. Not having seen an important TAMIU e-mail or message from a faculty member, chair, or dean is not accepted as an excuse for failure to take important action.

Students, faculty, and staff are encouraged to download the SafeZone app, which is a free mobile app for all University faculty, staff, and students. SafeZone allows you to: report safety concerns (24/7), get connected with mental health professionals, activate location sharing with authorities, and anonymously report incidents. Go to https://www.tamiu.edu/adminis/police/safezone/index.shtml for more information.

Copyright Restrictions

The Copyright Act of 1976 grants to copyright owners the exclusive right to reproduce their works and distribute copies of their work. Works that receive copyright protection include published works such as a textbook. Copying a textbook without permission from the owner of the copyright may constitute copyright infringement. Civil and criminal penalties may be assessed for copyright infringement. Civil penalties include damages up to \$100,000; criminal penalties include a fine up to \$250,000 and imprisonment. Copyright laws do not allow students and professors to make photocopies of copyrighted materials, but you may copy a limited portion of a work, such as article from a journal or a chapter from a book for your own personal academic use or, in the case of a professor, for personal, limited classroom use. In general, the extent of your copying should not suggest that the purpose or the effect of your copying is to avoid paying for the materials. And, of course, you may not sell these copies for a profit. Thus, students who copy textbooks to avoid buying them or professors who provide photocopies of textbooks to enable students to save money are violating the law.

Students with Disabilities

Texas A&M International University seeks to provide reasonable accommodations for all qualified persons with disabilities. This University will adhere to all applicable federal, state, and local laws, regulations and quidelines with respect to providing reasonable accommodations as required to afford equal education opportunity. It is the student's responsibility to register with the Office of Student Counseling and Disability Services located in Student Center 126. This office will contact the faculty member to recommend specific, reasonable accommodations. Faculty are prohibited from making accommodations based solely on communications from students. They may make accommodations only when provided documentation by the Student Counseling and Disability Services office.

Student Attendance and Leave of Absence (LOA) Policy

As part of our efforts to assist and encourage all students towards graduation, TAMIU provides

LOA's for students, including pregnant/parenting students, in accordance with the Attendance Rule (Section 3.07) and the Student LOA Rule (Section 3.08), which includes the "Leave of Absence Request" form. Both rules can be found in the TAMIU Student Handbook (URL: http://www.tamiu.edu/ studentaffairs/StudentHandbook1.shtml (http://www.tamiu.edu/studentaffairs/StudentHandbook1.shtml/)).

Pregnant and Parenting Students

Under Title IX of the Education Amendments of 1972, harassment based on sex, including harassment because of pregnancy or related conditions, is prohibited. A pregnant/parenting student must be granted an absence for as long as the student's physician deems the absence medically necessary. It is a violation of Title IX to ask for documentation relative to the pregnant/parenting student's status beyond what would be required for other medical conditions. If a student would like to file a complaint for discrimination due to his or her pregnant/parenting status, please contact the TAMIU Title IX Coordinator (Lorissa M. Cortez, 5201 University Boulevard, KLM 159B, Laredo, TX 78041, TitleIX@tamiu.edu, 956.326.2857) and/or the Office of Civil Rights (Dallas Office, U.S. Department of Education, 1999 Bryan Street, Suite 1620, Dallas, TX 75201-6810, 214.661.9600). You can also report it on TAMIU's anonymous electronic reporting site: https://www.tamiu.edu/reportit (https://www.tamiu.edu/reportit/).

TAMIU advises a pregnant/parenting student to notify their professor once the student is aware that accommodations for such will be necessary. It is recommended that the student and professor develop a reasonable plan for the student's completion of missed coursework or assignments. The Office of Equal Opportunity and Diversity (Lorissa M. Cortez, Iorissam.cortez@tamiu.edu) can assist the student and professor in working out the reasonable accommodations. For other questions or concerns regarding Title IX compliance related to pregnant/parenting students at the University, contact the Title IX Coordinator. In the event that a student will need a leave of absence for a substantial period of time, TAMIU urges the student to consider a Leave of Absence (LOA) as outlined in the TAMIU Student Handbook. As part of our efforts to assist and encourage all students towards graduation, TAMIU provides LOA's for students, including pregnant/parenting students, in accordance with the Attendance Rule and the Student LOA Rule. Both rules can be found in the TAMIU Student Handbook (https://www.tamiu.edu/scce/studenthandbook.shtml (https://www.tamiu.edu/scce/studenth studenthandbook.shtml/)).

Anti-Discrimination/Title IX

TAMIU does not discriminate or permit harassment against any individual on the basis of race, color, sex, religion, national origin, age, disability, genetic information, veteran status, sexual orientation or gender identity in admissions, educational programs, or employment. If you would like to file a complaint relative to Title IX or any civil rights violation, please contact the TAMIU Director of Equal Opportunity and Diversity/Title IX Coordinator, Lorissa M. Cortez, 5201 University Boulevard, Killam Library 159B, Laredo, TX 78041, TitlelX@tamiu.edu, 956.326.2857, via the anonymous electronic reporting website, Reportlt, at https://www.tamiu.edu/reportit (https://www.tamiu.edu/reportit/), and/or the Office of Civil Rights (Dallas Office), U.S. Department of Education, 1999 Bryan Street, Suite 1620, Dallas, TX 75201-6810, 214.661.9600.



Incompletes

Students who are unable to complete a course should withdraw from the course before the final date for withdrawal and receive a "W." To qualify for an "incomplete" and thus have the opportunity to complete the course at a later date, a student must meet the following criteria:

- 1. The student must have completed 90% of the course work assigned before the final date for withdrawing from a course with a "W", and the student must be passing the course;
- 2. The student cannot complete the course because an accident, an illness, or a traumatic personal or family event occurred after the final date for withdrawal from a course;
- 3. The student must sign an "Incomplete Grade Contract" and secure signatures of approval from the professor and the college dean.
- 4. The student must agree to complete the missing course work before the end of the next long semester; failure to meet this deadline will cause the "I" to automatically be converted to an "F"; extensions to this deadline may be granted by the dean of the college. This is the general policy regarding the circumstances under which an "incomplete" may be granted, but under exceptional circumstances, a student may receive an incomplete who does not meet all of the criteria above if the faculty member, department chair, and dean recommend it.

WIN Contracts

The Department of Biology and Chemistry does not permit WIN contracts. For other departments within the college, WIN Contracts are offered only under exceptional circumstances and are limited to graduating seniors. Only courses offered by full-time TAMIU faculty or TAMIU instructors are eligible to be contracted for the WIN requirement. However, a WIN contract for a course taught by an adjunct may be approved, with special permission from the department chair and dean. Students must seek approval before beginning any work for the WIN Contract. No student will contract more than one course per semester. Summer WIN Contracts must continue through both summer sessions.

Student Responsibility for Dropping a Course

It is the responsibility of the student to drop the course before the final date for withdrawal from a course. Faculty members, in fact, may not drop a student from a course without getting the approval of their department chair and dean.

Independent Study Course

Independent Study (IS) courses are offered only under exceptional circumstances. Required courses intended to build academic skills may not be taken as IS (e.g., clinical supervision and internships). No student will take more than one IS course per semester. Moreover, IS courses are limited to seniors and graduate students. Summer IS course must continue through both summer sessions.

Grade Changes & Appeals

Faculty are authorized to change final grades only when they have committed a computational error or an error in recording a grade, and they must receive the approval of their department chairs and the dean to change the grade. As part of that approval, they must attach a detailed explanation of the reason for the mistake. Only in rare cases would another reason be entertained as legitimate for a grade change. A student who is unhappy with his or her grade on an assignment must discuss the situation with the faculty member teaching the course. If students believe that they have been graded unfairly, they have the right to appeal the grade using a grade appeal process in the Student Handbook and in the Faculty Handbook.

Final Examination

All courses in all colleges must include a comprehensive exam or performance and be given on the date and time specified by the Academic Calendar and the Final Exam schedule published by the Registrar's Office. In the College of Arts & Sciences all final exams must contain a written component. The written component should comprise at least 20% of the final exam grade. Exceptions to this policy must receive the approval of the department chair and the dean at the beginning of the semester.

Mental Health and Well-Being

The university aims to provide students with essential knowledge and tools to understand and support mental health. As part of our commitment to your well-being, we offer access to Telus Health, a service available 24/7/365 via chat, phone, or webinar. Scan the QR code to download the app and explore the resources available to you for guidance and support whenever you need it. The Telus app is available to download directly from TELUS (tamiu.edu) (https://www.tamiu.edu/counseling/telus/) or from the Apple App Store and Google Play.