

ACC 4370 - Auditing and Systems

Fall 2024 Syllabus, Section 102, CRN 13842

Instructor Information

Heriberto Garcia, Ph.D., CMA Certified Management Accountant, CSCA Certified in Strategy and Competitive Analysis, CFA Chartered Financial Analyst

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Office: WHTC 203 K

Office Hours:

Office Hours Building WHTC 203

M From 13:30 Hrs to 15:00 Hrs

T From 14:05 Hrs to 16:00 Hrs

W From 13:30 Hrs to 15:00 Hrs

TR From 13:30 Hrs to 15:00 Hrs

F From 13:30 Hrs to 15:00 Hrs

Office Phone: 956-326-2510

Do not send me emails to my personal TAMIU email account, use course messages in BlackBoard. I have too many students to know exactly in which course you are enrolled.

Times and Location

TR 4:25pm-5:45pm in Pellegrino Hall 116

Course Description

This course covers topics in financial auditing, internal controls, and advanced accounting systems design. This course and must be taken during the final 12 semester hours of the degree program. Prerequisite: ACC 3320 and ACC 3370, both with a grade of "C" or better.

Intl Banking&Finance Studies Department, Sanchez School of Business

Additional Course Information

This encompasses topics around external auditing pertaining to financial auditing, internal control over financial auditing, and advanced auditing systems design and practice.

This a traditional delivery format course is designed to provide students the flexibility to learn and study at an accelerated pace. Therefore, students enrolled in this course have elected to devote at least twice as much time and effort each week to the materials covered this semester as compared to other formats offered by the university. Therefore, you must have the self-discipline to devote your time, energy and focus to complete this course during the extremely shortened time horizon.

This course requires students to read the textbook, watch and study videos and perform several graded and ungraded activities on a weekly basis; reading and understanding each chapter covered during the semester is crucial to student success.

An average of at least 8 hours per week should be devoted to this course; no accounting business background students should expect to devote substantially more time to this course each week. Students requiring an accommodation should communicate their needs to the university so that they can receive appropriate support.

General expectations and student responsibility for this course:

This course is more qualitative-oriented than most ACC undergraduate courses, ergo students must have the ability to understand the concepts covered in the textbook and to apply the concepts to real-world business cases.

Reading the chapters every week and solving problems and exercises covered at the end of each chapter is one of the major responsibilities of the student during this course. In addition, you will be required to present at least one chapter, and one additional business reading book and apply one topic of the textbook to one real case company. therefore, students will be exposed to many different industries and types of firms through interaction with other students using class lecture discussions.

You must have the self-discipline to devote your time, energy, and focus to complete this course during the semester time horizon.

This course requires students to attend every class, read the textbook and read one additional business book; reading and understanding each chapter covered during the semester is crucial to student success.

Remember you are about to cover one textbook in 3 months, so this course will require extra discipline and effort.

Academic Honesty

Academic honesty is taken very seriously by TAMIU. University policies are covered in section VII University/College/Department Policies. Should a faculty member discover that a student has committed plagiarism, the student will receive a course grade of 'F' and if necessary, be referred to the TAMIU Honor Council for possible disciplinary action.

Course Structure

The face-to-face format will use 3 different dimensions, each student will present during class, a portion of a chapter, one additional business book reading, and one real case company using as a context one public firm and your textbook. Finally, you will be required to take the monthly test and the comprehensive final exam.

Activity Descriptions

If for any reason, you have an unexpected event (health, illness, or accident) I can make exceptions, but you must document your event and should be immediately informed to me after you know the event that will change your agenda for the following weeks.

You must send me the documented evidence (you can delete your personal delicate information) and must be within the 2 days before or after the event. This is the only exception that I can accept to alter the grading process. Your documented case will be reviewed by my supervisor and then I will be able to negotiate with you how we are going to handle your case.

Remember it should be an event that is a death or a life situation.

If you do not follow these important rules and submit your information at a different time, and manner and do not follow this protocol, I will not be able to help you.

Logistics, rubrics, and chapter presentations:

See the course schedule table above to understand the way we are going to address the chapter presentations. Rows refer to weeks and topics to be covered during the course, and columns are related to chapters, readings, and case presentations.

As you can notice then, in the first week, dated 8/26 I am going to explain to you the course and the rules on Tuesday and Thursday, the first week we are going to set up the plan to work the following 15 weeks.

Each student must present one chapter, one reading book, and one real case during the semester. Each student will be related to one specific number, you will have this number on the first day of class.

Each week, we are going to cover one or two chapters, so for example, in week 2 we are going to cover 2 chapters, chapter 2 and chapter 3, these chapters are going to be covered by students, 1,2,3 and 4.

Students 1 and 2 will cover chapter 2, and students 3 and 4 will cover chapter 3.

But other weeks we cover just one chapter. For example, in week 4 we cover only chapter 6, but we have 3 students to present chapter 6, in this case, students 9,10,32 will cover chapter 6. But there is a variation, here chapter 6 learning objectives will be divided into 3 students, and if the learning objectives are 9, then student 9 will cover the first 3 learning objectives and student 32 will cover the latest learning objectives from 7 to 9.

In this section, you do not have to turn in anything, because all presentations and textbook materials, including discussion cases, are in your textbook and are available in Blackboard.

But we have some rules to follow.

1. If you do not present, as is in the schedule table, then your grade in this activity will be zero. No excuses.
2. You must prepare a PPT file or use the textbook to make the presentation during class, otherwise, your grade will be zero.
3. Your presentation will last at least 15 minutes.
4. Your professor will ask you about some important ideas related to the topic, these ideas are in your textbook, and this will help your professor to evaluate and grade your presentation. See the rubric below.

Reading presentations and book reports.

Using the course schedule table, you will notice, that after the column named Chapter Presentation, there is a column named Reading Presentation and Book Report, this is related to the presentation of one of the best business books ever. Again, you as a student will have one number, it is the same number for all the 3 presentations, chapters, readings, or cases. But here, in this second activity, you will read, understand, and present one business book. Your professor will give you the name of the additional reading business book that you must read to present before your colleagues.

But we have some rules to follow related to presentations.

1. If you do not present, as is in the schedule table, then your grade in this activity will be zero. I do not accept excuses, because you are informed in advance.
2. You must share your presentation and the book report with all your colleagues because this material is going to be included in your exams.
3. If you do not share your reading presentation and book readings with your colleagues during the week of your presentation, your grade will be zero in this activity. Weeks end on Friday before midnight.
4. You must prepare a PPT file to make the presentation during class, otherwise, your grade will be zero. If you share a different type of file, word, pdf, excel, or any other format, your grade will be zero.
5. Your presentation will last at least 20 minutes.
6. Your professor will ask you about some important ideas related to the topic, these ideas are in your reading, and this will help your professor to evaluate and grade your presentation. See the rubric below.
7. For example, students 31, 30, and 29 during week 3, must send the presentations to your professor on Sunday 3/8 denoting that they are ready to present.

Book Report

You are about to read one best business books (which is the book reading presentation), some of these books are old and they shaped the way businesses are running now, so we need to go back and learn from the best business ever, each student will have 1 different book to read and summarize during the semester.

You must summarize, synthesize, and write in your own words the content of the book.

When I say the content of the book, you need to describe in your own words the content, chapter by chapter or section by section, some books do not have chapters. I expect a minimum of 2000 words for each book report, also again you must describe in your own words, it is prohibited to use CHATGPT or any AI tool. You can use any format to write your report, APA or Chicago, or your format.

At the end of the book report, you must create one image, named conceptual diagram. A conceptual diagram is an intellectual image or a representation of what you have learned from the book and how different concepts are interrelated and correlated with the real world. This is the proof of what you have read and learned in a one-page image. See the example to know more about it.

Your file must pass the safe-assign score test, so it must have less than 10%. One way to minimize this score is by using your own words to interpret the content. Or to avoid copyhead titles or something similar.

You will be able to submit your file several times to reduce your safe-assign score, as far as the dropbox is open, if for any reason your safe-assign score is more than 10% then your grade is going to be ZERO, no excuses, no exceptions.

We have some rules to follow.

If you do not submit your file as the example in terms of content and conceptual diagram, then your grade in this activity will be zero. I do not accept excuses, because you are informed in advance.

You must submit your book report and conceptual diagram as is in the schedule table this material is going to be a part of your exams. Late work is graded with ZERO.

For the book presentation and book report I going to use the same rubric below.

Case Presentation Description: You will be assigned one public firm traded in one of the major financial markets, below are the instructions:

1. You will be assigned to one public firm during the semester.
2. You must visit the company's official web page to download the latest 3 SEC Filings 10K Reports. You must download the PDF files from the last 3 years.
3. Inside the SEC 10K Annual reports you must read the sections related to Part 1. Business Descriptions and Risk Factors. Part 2. Selected Financial Data and Management's Discussion and Analysis. Part 4. Financial statements and notes to the consolidated financial statements.
4. As is described in section X Course Schedule Table, there are some topics and chapters to read each week. For example, for week 2, we are going to cover chapter 2 The financial statement audition environment, and chapter 3 Audit planning, types of audit tests and materiality.
5. As you can see, then there are 3 students to present the case presentation this week 2, students 18, 19, and 20
6. So, for example, chapter 2 is related to the financial statement audition, students 18 and 19 must explain how their cases are using auditing firms, who are the auditors for these 2 public firms, and everything related to their cases using chapter 2 as a context. Same for student 20 but now he/she is going to present using chapter 3 as a context, in this case, the type of audit these companies have.
7. You must share your presentation with your colleagues, during the week of your presentation. If you fail to do this, then your grade for this activity will be zero. The week ends on Friday before midnight.

3 Exams will be scheduled for the whole semester and from the very beginning, see the schedule table to know exactly the schedule for the semester, Exams will be open-ended questions, Multiple Choice questions, or a combination of both. For the Exams, it will be required to know the material revised during the previous weeks, including reading presentations and cases. **It is going to be required to have a FINANCIAL calculator to perform calculations.** See the schedule table to know exactly the chapters, readings, and cases that are covered for each exam. Because here I am informing you in ADVANCE due exams are graded with ZERO.

The final exam is comprehensive. It covers all the material covered in this course.

Final Comprehensive Exam. The officially scheduled date for your final exam is on the schedule table, it is official and cannot be modified. The final exam is comprehensive and will require no more than 120 minutes.

Prerequisite: Undergraduate level ACC 3320, ACC 3370 a grade of "C" or better

Preview of Basic Excel Tutorial using the following contents:

<https://www.youtube.com/watch?v=p1pZmbuygZY> (<https://www.youtube.com/watch/?v=p1pZmbuygZY>)

<https://www.youtube.com/watch?v=rwbho0CgEAE> (<https://www.youtube.com/watch/?v=rwbho0CgEAE>)

<https://www.youtube.com/watch?v=DsZ7lS-TaAYo> (<https://www.youtube.com/watch/?v=DsZ7lS-TaAYo>)

<https://www.youtube.com/watch?v=NaBakFriZkA> (<https://www.youtube.com/watch/?v=NaBakFriZkA>)

Program Learning Outcomes

Course Goals: The inherent information asymmetry between firms and investors places demands on the role of external auditors. The auditing and Systems course provides an opportunity to understand and appreciate the roles and responsibilities of auditors by producing high-quality audited financial information for external financial statement users. This course is to help students understand basic audit procedures and assist students improve their critical thinking skills by giving them exercises in addressing both structured and unstructured problems.

Student Learning Outcomes

Learning Objectives: Upon completion of this course, students should be able to:

1. Describe auditing and explain why it is important.
2. Understand the audit process including its planning, testing, and decision phases
3. Explain internal controls over financial reporting.
4. Understand the application of the audit process to business processes.
5. Describe the auditor's responsibility for fraud detection in financial auditing.

6. Understand the use of sampling for gathering evidence.
7. Describe the process of forming an opinion and reporting on financial statements.
8. Apply the appropriate vocabulary in a business environment.
9. Apply the audit analytics based on case studies using existing audit software.
10. Write effectively about auditing issues based on audit principles and the evidence obtained from an analytical mindset.

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
Choose One	Auditing & Assurance Services: A Systematic Approach	Messier Jr	9781260708554

Grading Criteria

Activity	Overall	Each
Individual Chapter Presentation	5.00%	5.00%
Reading Presentation and Book Report	5.00%	5.00%
Individual Case Presentation	5.00%	5.00%
2 Exams	50%	25.00%
Final Comprehensive Exam	35%	35.00%
Total	100%	

Grading Scale/Schema

In determining the final course grade, the following scale is used:

90- 100%	A
80- 89.99%	B
70- 79.99%	C
60- 69.99%	D
below 60	F

There is no extra credit available in this class.

All requests regarding course record corrections (e.g. exams or any presentation) must be submitted in writing within one (1) week after graded materials are returned, reviewed and/or after grades have been posted in the BlackBoard gradebook. After that time, all grades and records become final. Please note that any changes are at the sole discretion of the instructor.

HERE BECAUSE YOU ARE INFORMED IN ADVANCE, I DO NOT ACCEPT DUE WORK.

DUE WORK (any presentation or any exam) HAS A GRADE OF ZERO.

In this course, the professor develops class content to assist students in having sufficient audit competence. STUDENTS SHOULD HOLD FULL ACCOUNTABILITY AND RESPONSIBILITY FOR THEIR PERFORMANCE. The professor should follow TAMIU's professional integrity to record students' performance objectively and credibly. Any modification of the grading policy is at the professor's discretion based on objective exam results and each student's attitude and effort level. STUDENTS SHOULD NOT USE ANY UNDULY MEANS TO INFLUENCE THE GRADING POLICY.

Late Work Policy

Late assignments are generally not accepted without official documentation from the University that an accommodation of one week (or longer) is required.

Accommodations lasting a few days will not be recognized in this course. Without an official university accommodation of a substantial period, any exams or deadlines missed will result in a grade of zero.

I strive to treat all students in a similar manner, and therefore I will decline to make exceptions. If something serious is happening in your life, please provide documentation to the Office of Student Conduct and Community Engagement (Mayra Hernandez, MGHernandez@tamui.edu).

Rules during CLASS

Participation/Attendance

Attendance Policy

I will take attendance exactly at the hour. If you are not present while I am taking attendance, then:

- 1- You are absent.
- 2- Once I record on the system that you are not present, I will not be able to delete this information.
- 3- If you arrive within 10 minutes, you are in a late situation. You must inform the professor at the end of the class that you are late, not absent. You must send the late information situation EXACTLY the same date, your course message will be the evidence in regards to your tardiness. If you send this information one or more days later the absent will remain as absent. If you are late 2 times this equals 1 absence.
- 4- Each absence will reduce your grade by 5% out of the 100% available points. If you have 6 or more absences you will not have the right to take the final exam and then you will fail this course.
- 5- If for any situation you will be absent (illness or work) with the proper documentation, you will be excused. However, you must inform your professor before class and provide the proper documentation using the course message tool. A dental visit is not valid, it will be valid only for URGENT death or life situations or WORK urgent planned issues. If you do not provide the evidence on the same absent date, then it will invalid excuse. Your grade will be reduced by 5%.

It is prohibited in this course to use smartphones, computers or tablets. If you have an urgent call YOU MUST STEP outside the classroom and return until you finish your situation.

If you do not follow this important rule, your professor will ask you to leave the classroom for 5 minutes until you solve the situation.

Schedule of Topics and Assignments

Week of	Agenda/Topic	Reading(s)	Due
8/27	Syllabus and Course Rules	Chapter Presentations, Reading Presentations and Case Presentations	
9/3	Chapter 2 The Financial Statement Audit Environment Chapter 3 Audit Planning, Types of Audit Tests and Materiality	Chapter Presentations, Reading Presentations and Case Presentations	
9/10	Chapter 4 Risk Assessment Chapter 5 Evidence and Documentation	Chapter Presentations, Reading Presentations and Case Presentations	
9/17	Ch 6 Internal Control in a FS Audit	Chapter Presentations, Reading Presentations and Case Presentations	
9/24	EXAM 1 ON TUESDAY		



10/1	Ch 7 Auditing Internal Control over Financial Reporting	Chapter Presentations, Reading Presentations and Case Presentations
10/8	Ch 8 Audit Sampling: An Overview and Application to Tests of Control	Chapter Presentations, Reading Presentations and Case Presentations
10/15	Ch 9 Audit Sampling: An Application to Substantive tests of Account Balances Ch 10 Auditing the Revenue Process	Chapter Presentations, Reading Presentations and Case Presentations
10/22	Ch 11 Auditing the Purchasing Process	Chapter Presentations, Reading Presentations and Case Presentations
10/29	EXAM 2 ON TUESDAY	
11/5	Ch 12 Auditing the Human Resource Mangement Process	Chapter Presentations, Reading Presentations and Case Presentations
11/12	Ch 13 Auditing the Inventory Management Process	Chapter Presentations, Reading Presentations and Case Presentations
11/19	Ch 14 Auditing the Financing Ch 15 Investing Process:	Chapter Presentations, Reading Presentations and Case Presentations
11/26	Thanksgiving Holidays	
12/3	On Thursday 12/05/2024 IS THE OFFICIAL FINAL EXAM COMPREHENSIVE AT 4:25PM	

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).

TAMU Honor Code: Plagiarism and Cheating

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

TAMU 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 TAMU 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.

AI 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 guidelines 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, lorissam.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.tamtu.edu/scce/studenthandbook.shtml> (<https://www.tamtu.edu/scce/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, TitleIX@tamtu.edu, 956.326.2857, via the anonymous electronic reporting website, ReportIt, at <https://www.tamtu.edu/reportit> (<https://www.tamtu.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.