

ACC 5325 - Sem in Managerial Accounting

Fall 2024 Syllabus, Section 160, CRN 13843

Instructor Information

Heriberto Garcia

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Office: WHTC203K

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: 9563262510

Use Course Message to communicate with me

Times and Location

T 7:35pm-10:20pm in Bullock Hall 224

Course Description

An in-depth study of the theories and concepts upon which managerial accounting is based, including foundations in accounting, organizational behavior and the decision sciences. Emphasis upon understanding how accounting, behavioral, and decision theories are combined to form the basis for an effective managerial accounting system within the context of the business entity. Topics covered include activity-based costing, cost allocation methodology, use of cost pools, two-stage cost assignment, capacity issues, and target costing. Prerequisite: ACC 3340 with a grade of "C" or better. Intl Banking&Finance Studies Department, Sanchez School of Business

Additional Course Information

This traditional course is designed to provide students to learn and study at an accelerated pace. This course covers TAMIU's face-to-face course during the regular semester. 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 semester time horizon.

This course requires students to read the textbook, watch and study videos, and perform several graded and ungraded activities weekly; 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:

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 have 3 different presentations, one presentation will be related to the textbook, the second presentation will be about your additional business reading book, and finally, the last presentation is about your real case company and how it works on one specific topic with your firm. During the semester, therefore students will be exposed to many different industries and types of firms through interaction with other students using discussion forums.

3 exams are assigned during the semester; these exams will cover concepts found in the textbook, reading presentations, and real case companies. To perform well on exams, students should read all assigned chapters thoroughly, be present in all presentations, and work through all guided examples for each week.

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.

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. YOU MUST READ THE SPECIAL SECTION FOR COVID 19 AT THE END OF THE SYLLABUS.

Course Structure

The face-to-face format will use 3 different dimensions, each student will present during class, a chapter from your textbook, 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 a monthly test and the comprehensive final exam.

Program Learning Outcomes

To expose students to advanced cost and managerial accounting topics, and to facilitate life-long learning through self-managed learning and assessment processes. The class focuses on operational and strategic managerial accounting issues and concepts with case analysis and hands-on applications.

Student Learning Outcomes

Learning Objectives:

Upon completion of this course, the student should be able to:

1. Understand the role played by the management accountant in decision-making analysis.

2. Apply management accounting information for managerial planning, directing, and controlling for cost analysis, strategic positioning, and capital investment in decision-making.
3. Develop analytical, communication, presentation, and research skills through integrated treatment of accounting with contemporary management and using different business perspectives.
4. Develop a business planning perspective using a budget, standard costs, and balanced scorecard.

Important Dates

Visit the Academic Calendar ([tamui.edu](https://www.tamui.edu)) (<https://www.tamui.edu/academiccalendar/>) page to view the term's important dates.

Textbooks

Group	Title	Author	ISBN
Required	Managerial Accounting: Tools for Business Decision Making	Weygandt, Kimmel, and Kieso	978-1-119-03468-1

Grading Criteria

Activity	Overall	Each
Individual Chapter Presentation	5.00%	5.00%
Individual Reading Presentation	10.00%	10.00%
Individual Real Case Presentation	5.00%	5.00%
2 Exams	50%	25.00%
Final Comprehensive Exam	30%	30.00%
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

Book Presentations, Reading Presentations and Case Presentations

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 are referring to weeks and topics to be covered during the course, and columns are related to chapters, reading, 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 during this first week we are going to set up the plan to work for 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 with one number, you will have this number on the first date of the class.

Each week, we are going to cover one chapter, so for example, in week 2 we are going to cover chapter 1 the managerial accounting overview, on the column named chapter presentation and row week 2 you are going to see the sole number 1, this is the student who is going to present this second week. If you look at week 3 and week 4, we have numbers 2 and 3.

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 to make the presentation during class, otherwise, your grade will be zero.
3. Your presentation will last at least 40 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.

1. Using the course schedule table, you will notice, that after the column named Chapter Presentation, there is a column named Reading Presentations, 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.

2. If you do not present, as is in the schedule table, then your grade in this activity will be zero. No excuses.
3. You must share your presentation with all your colleagues because this material is going to be included in your exams.
4. If you do not share your reading presentation with your colleagues during the week of your presentation, your grade will be zero in this activity. Weeks end on Friday before midnight. I do not accept excuses.
5. You must prepare a PPT file to make the presentation during class, otherwise, your grade will be zero. If you are using a different program, such as Word, PDF, or plain text, your grade is going to be zero, it must be POWERPOINT.
6. Your presentation will last at least 25 minutes.
7. 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.

Book Report

You are about to read one best business books, 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 copy head 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 3, we are going to cover Chapter 2 Job Order Costing.
5. As you can see, then there is one student to present the case presentation this week 3, student #7.
6. So for example, if your company is 3M then, you must identify and explain how a job order system will help or can help in allocating costs across the different types of products offered by 3M, yes you probably will need to read about the operational side of this public firm to understand the particular application of the topic to your firm.
7. I expected at least one video that will show the operational side of the business, in plain English, videos to produce or manufacture one or some of the products offered by the public firm, videos can be from a competitor, your actual firm, or any type of video that can show how the production process works to manufacture one product.
8. 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.

Schedule of Topics and Assignments

Week of	Agenda/Topic	Reading(s)	Due
8/27	Syllabus and Course Rules	Chapter presentation, Reading Book Presentation, Real Case Presentation	
9/3	Ch 1 Managerial Accounting	Chapter presentation, Reading Book Presentation, Real Case Presentation	
9/10	Ch 2 Job Order Costing	Chapter presentation, Reading Book Presentation, Real Case Presentation	
9/17	Ch 3 Process Costing	Chapter presentation, Reading Book Presentation, Real Case Presentation	
9/24	EXAM 1 CLASS HOUR		
10/1	Ch 4 Activity Based Costing	Chapter presentation, Reading Book Presentation, Real Case Presentation	
10/8	Ch 5 Cost Volume Profit	Chapter presentation, Reading Book Presentation, Real Case Presentation	
10/15	Ch 6 Cost Volume Profit Analysis Additional Issues	Chapter presentation, Reading Book Presentation, Real Case Presentation	
10/22	Ch 7 Incremental Analysis	Chapter presentation, Reading Book Presentation, Real Case Presentation	
10/29	EXAM 2 CLASS HOUR		

11/5	Ch 8 Pricing	Chapter presentation, Reading Book Presentation, Real Case Presentation
11/12	Ch 9 Budgetary Planning, Ch 10 Budgetary Control and Responsibility Accounting	Chapter presentation, Reading Book Presentation, Real Case Presentation
11/19	Ch 10 Budgetary Control and Responsibility Accounting	Chapter presentation, Reading Book Presentation, Real Case Presentation
11/26	Thanksgiving Holidays	
12/3	Ch 11 Standard Costs and Balanced Scorecard	
12/10	12/10/2024 OFFICIAL SCHEDULE FINAL COMPREHENSIVE 9:15 pm	

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.tamtu.edu/scce/studenthandbook.shtml> (<https://www.tamtu.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.

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.tamiu.edu/scce/studenthandbook.shtml> (<https://www.tamiu.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@tamiu.edu, 956.326.2857, via the anonymous electronic reporting website, ReportIt, 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.