

ACC 5344 - Sem in Ethics for Accountants

Fall 2024 Syllabus, Section 161, CRN 13845

Instructor Information

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Office Hours:
Monday 12:00 PM – 1:00 PM
Wednesday 5:00 PM – 6:00 PM
Thursday 12:00 PM – 1:00 PM
Friday 12:00 PM – 1:00 PM
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Times and Location

W 6pm-8:45pm in Billy F Cowart Hall 114

Course Description

This course provides an intensive examination of the emerging issues in ethics including rules of conduct promulgated by the Securities and Exchange Commission, the Oversight Board, the American Institute of Certified Public Accountants and the Texas State Board of Public Accountancy.

Prerequisite: Graduate standing

Intl Banking&Finance Studies Department, Sanchez School of Business

Additional Course Information

The following Writing Guidelines/Grading Criteria will help you develop analytical skills and writing proficiency for exams, case analyses and a term project.

Writing Guidelines/Grading Criteria

Content:

1. Fulfills the assigned task.
2. Demonstrates understanding of the subject matter.
3. Presents accurate and concise information.
4. Relies upon sound reasoning.
5. Analyzes or synthesizes ideas (if expected).
6. Provides appropriate evidence (documented, if necessary).
7. Offers a fresh perspective or creative thinking.
8. Acknowledges other views (when appropriate).

Arrangement:

1. Presents ideas in a unified and orderly sequence.
2. Follows an appropriate format.
3. Enables readers to distinguish important and related information.
4. Looks professional or inviting to new ideas.

Style:

1. Conforms to the rules of Standard Written English (i.e., grammar, spelling, and mechanics).
2. Expresses ideas succinctly.
3. Facilitates reading.
4. Maintains an appropriate tone.
5. Displays a facility with the language of the discipline.
6. Integrates sources smoothly, according to the conventions of the discipline.

Overall:

Accommodates or reveals an awareness of the target audience(s).

Term project:

Where has there been an ethical lapse (or multiple lapses in the same continuing situation) on the part of one or more professional accountants? With much to learn analytical and critical thinking skills for ethical judgment, I expect that you use sufficient source materials to support the project(s) to tell your audiences/readers:

1. What happened?
2. What are the main arguments you counter? What are the reasons and rationalizations you need to address? To whom should the arguments be made? When and in what context?
3. What the key parties at stake? What did the accountant(s) say? What the role of the accountant (s) in the case? What is (are) accounting issues here?
4. Has there been any litigation filed, whether civil or criminal?
5. Are there any existing ethical requirements (whether statutory, by regulation, or in a professional organization's code of ethics or code of conduct) which ought to have resulted in avoiding the problem entirely?
6. Are there any additional ethical requirements which should be adopted?

Feel free to add anything to this list which deems appropriate. Importantly, your team project should be original from your own search. It means that it should not be duplicated from cases covered in textbooks unless you can provide new evidence to update new knowledge for your class peers.

Please note that you should incorporate the above six main context items into your project to complete all aspects of information that you want to communicate with your audience clearly with conciseness rather itemize them for your project.

Student Learning Outcomes

Upon completion of the course the student should be able to

1. Demonstrate knowledge of the rules, including the AICPA's interpretations of the independence rule and accounting professional code of conduct.
2. Demonstrate the understanding of the ethics environment for professional accountants.
3. Demonstrate an understanding of ethical reasoning.
4. Identify the most common slippery slope issues.
5. Identify life style issues that contribute to unethical behavior.
6. Identify the special problems that occur during different economic cycle and the company's internal growth and performance cycle.
7. Identify the special problems that occur when an industry is deregulated or subject to rule changes.
8. Explain strategies for dealing with slippery slope issues.
9. Apply the rules to specific situations
10. Apply ethical reasoning and critically analyze fact situations using moral framework and moral standards approach.
11. Integrate ethical reasoning into unstructured decision making.
12. Critically construct and contrast structured and unstructured decision making process to draw ethical resolutions.

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	Ethical Obligations and Decision-Making in Accounting: Text and Cases, 6th ed.	MIntz & Miller	978-1-264-13594-3

Other Course Materials

To go to the bookstore, [click here \(https://www.bkstr.com/texasaminternationalstore/home/\)](https://www.bkstr.com/texasaminternationalstore/home/).

Recommended Readings and Web Searches:

1. *The Wall Street Journal & BusinessWeek*
2. *PCAOB standards* at [www.PCAOBUS.org](http://www.pcaobus.org) (<http://www.pcaobus.org/>)
3. *Texas State Board of Public Accountancy* at <http://www.tsbpa.state.tx.us/>

Grading Criteria

GRADE	PERCENTAGE
A	90-100
B	80-89.9
C	70-79.9
D	60-69.9
F	Below 60

Open Boilerplate

The assigned grade points and planned percentage weights for the course are subject to change.

However, much of the learning in this course occurs through in-class discussion. **READ ALL ASSIGNED CASES AND TURN IN THE CASE ASSIGNMENTS BEFORE COMING TO EACH CLASS AND PARTICIPATE IN CLASS DISCUSSION ACTIVELY. There is no free-rider in class discussion. Consequently, you MUST ATTEND AT LEAST 85% OF THE CLASSES IN ORDER TO PASS THE COURSE, EVEN YOU PASS EVERYTHING (TESTS, CASE ANALYSES) WITHIN THE COURSE.**

All the tests and the case analyses will be graded subjectively. If your participation in class indicates that you do not have the knowledge which you allegedly have from even one of your written case analyses, then you will receive the lower grade on all your case analyses. In essence, your grade in this course is 100% subjective. This is similar to your work in real life, because other people form subjective judgments about you: how reliable you are, and how trustworthy, ethical, and moral you are.

The grade points and weight for exams, cases, and projects as follows:

Mid-term	100 points (20%)
Final Exam	100 points (20%)
Presentations and Participations	100 points (20%)
Case Analyses	100 points (20%)
Term Project	100 Points (20%)



Schedule of Topics and Assignments

Day	Date	Agenda/Topic	Reading(s)	Due
Wed	8/28	Chapter 1: Ethical Reasoning: Implications for Accounting What are ethics, morals, values, and legal obligation? Do you want to live in an ethical environment? Do unethical people want other people to be ethical? Why? Do Accountants need to be more ethical than others? Six Pillars of Character	1-1 Operation Varsity Blues 1-3 Unintended Consequences 1-4 Lone Star School District	
Wed	9/4	Chapter 1 continued; Regulations of the accounting profession Overview: Texas State Board of Public Accountancy Rules of Professional Conduct AICPA code of conduct PCAOB independence and ethics rules IMA statement of ethical professional practice Existence of differences between ethics standards for registrants (i.e., publicly owned companies) and non-registrants (i.e., everybody)	1-7 Eating Time 1-8 Section 179 Deduction for Equipment Purchases 1-10 Getting Call-Out on Social Media Web search: TSBPA rules Assigned cases in-class presentation and discussion	Assigned cases due by 9/4 at 11:30 AM
Wed	9/11	Chapter 2, Cognitive processes and ethical decision making in accounting Thought process and bias in decision-making process Review Kohlberg's stages of moral development, decision-making process (ethical analysis of alternatives). Equity, Diversity, and Inclusion Voice to Values	2-1 A team Player? 2-4 Faulty Budget 2-5 Not so Diverse, Equitable, or Inclusive Web search: PCAOB ethics and independence standards Assigned cases in-class presentation and discussion	Assigned cases due by 9/11 at 11:30 AM
Wed	9/18	Chapter 2 continued; WorldCom: Cynthia Cooper: Hero and Role Model Rest's Model Distinguish Between Equity, Diversity, and Inclusion The Ethical Domain in Accounting and Auditing	2-8 Chefs Delight: That Slope Looks Slippery 2-9 Racially Charged language Inhibits Inclusive Cultures 2-10 WorldCom Assigned cases in-class presentation and discussion	Assigned cases due by 9/18 at 11:30 AM
Wed	9/25	Chapter 3: Organizational Ethics and Corporate Governance The link between organizational ethics, individual ethics, and corporate culture The models of corporate social responsibilities The scope and role of corporate governance systems in the ethical decision-making process Sarbanes-Oxley and corporate governance Compliance, integrity, and employee views about ethics in workplace	3-1 The Parable of Sadhu 3-2 Rite Aid Inventory Surplus Fraud 3-4 Franklin Industries' Whistleblowing Assigned cases in-class presentation and discussion	Assigned cases due by 9/25 at 11:30 AM



Wed	10/2	Chapter 3 continued; Conscious Capitalism Model of CSR Relationships between audit committee, internal auditor, and external auditor Whistleblowing, Backdating Stock Options, and Executive Compensation Clawbacks (SOX 302, SOX 304, and Dodd-Frank Wall Street Reform and Consumer Protection Act)	3-7 Well Fargo – A Toxic Sales Culture 3-8 Expense or Capitalize Research and Development Costs 3-10 Cheating on Internal Training Exams at KPMG Assigned cases in-class presentation and discussion	Assigned cases due by 10/2 at 11:30AM
Wed	10/9	Mid-term		Mid-term (3 cases tested for chapters 1-3). Due at 8:45PM
Wed	10/16	Chapter 4: AICPA Code of Professional Conduct Where were the Auditors? Professional judgment and AICPA Code of Professional Conduct Threats and Safeguards approach to independence SOX 201 and SEC actions on auditor independence Professionalism vs. Commercialism Skepticism	4-1 KBC Solutions 4-2 Beauda Medical Center 4-4 Threats to Auditor Independence Assigned cases in-class presentation and discussion Speaker invitation for issues in ethics and accounting	Assigned cases due by 10/16 at 11:30AM Team Project topic due
Wed	10/23	Chapter 4 continued; Ethical Conflict Ethics and Tax Services PCAOB independence and ethics rules AICPA Code and Professional services Global Code of Ethics	4-6 Tax Shelters 4-7 Sexual Harassment at EY 4-9 PWC Mischaracterizes Nonaudit Services Assigned cases in-class presentation and discussion	Assigned cases due by 10/23 at 11:30AM
Wed	10/30	Chapter 5: Fraud in Financial Statements and Auditor Responsibilities The Fraud Triangle Errors, Fraud, and Illegal Act Confidentiality Obligation Fraud Considerations and Risk Assessment	5-1 Loyalty and Fraud Reporting 5-2 ZZZZ Best 5-4 GE Multibillion Insurance Charge Assigned cases in-class presentation and discussion	Assigned cases due by 10/30 at 11:30 AM
Wed	11/6	Chapter 5 continued; Internal Controls Over Financial Reporting Audit Report and Auditor Communication PCAOB Standards to Assess ICFR Limitations of the Audit Report and the Future of the Audit Profession	5-5 Audit Planning Gone Awry 5-6 Target of German Regulators Over Suspected Audit Deficiencies at Wirecard 5-8 Critically Audit Matters or Potentially Damaging Disclosure? Assigned cases in-class presentation and discussion Term Project Presentation	Assigned cases due by 11/6 at 11:30 AM AACSB Project Due by 11/6 at 11:59PM
Wed	11/13	Chapter 6 Motivation for Fraudulent Financial Reporting Characteristics of Earnings Management Earnings Quality Financial Statement Analysis Revenue Recognition Financial Shenanigans Non-GAAP Financial Metrics	6-3 Allegan: Mind the GAAP 6-7 Non-GAAP Metric Disclosure by General Electric: Value Added, Red Herring, or Red Flag? 6-9 The North Face, Inc. Assigned cases in-class presentation and discussion Term Project Presentation	Assigned cases due by 11/13 at 11:30 Am

Wed	11/20	Chapter 7 Consequences of Earnings Management: The Need for Ethical Leadership in Accounting What is Ethical Leadership? Financial Statement Restatements SEC Clawback for Accounting Violations	7-1 Should the Financial Statements be Reissued or Revised? 7-3 Managing Earnings and Putting Ethical Leadership to the Test 7-7 Krispy Kreme Doughnuts Inc. Assigned cases in-class presentation and discussion Term Project Presentation	Assigned cases due by 11/20 at 11:30 AM
Wed	11/27	Reading day, No class.		Written Term Project due by 11/27 at 11:59 PM
Wed	12/4	Final Exam		Final Exam beginning at 7:35 PM (University scheduled time)

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