

# ACC 3320 - Intermediate Accounting II

## Fall 2025 Syllabus, Section 101, CRN 16419

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### Instructor Information

**Li Brooks**

Associate Professor

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Office: WTC 215 B

Office Hours:

Monday and Wednesday: 6:00 P.M. to 7:00 P.M.

Tuesday: 6:00 P.M. to 7:00 P.M.

Thursday: 8:50 P.M. to 9:50 P.M.

Office Phone: (956) 326-2491

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### Times and Location

MW 7:35pm-8:55pm in CWT 209

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### Course Description

Focuses on intermediate topics in financial accounting covering recognition and measurement of accrual-based financial statements, including liabilities and non-current assets. Prerequisite: ACC 3310 with a grade of "C" or better.

Intl Banking&Finance Studies Department, Sanchez School of Business

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### Additional Course Information

**Correction of Grading Errors:** All requests regarding course record corrections (e.g. exams, quizzes, readings, homework, simulations, and attendance) must be submitted in writing within three days after graded materials were handed back, reviewed in class and/or after grades have been posted on e-learning. After that time, all grades and records become final. Please note that any and all changes are at the sole discretion of the instructor.

**Intuit Academy Bookkeeping Professional Certification:** You will earn 20 bonus-points if you submit your Coursera Intuit Academy Bookkeeping Certification to Blackboard by 11/30/2025. You will learn bookkeeping basics and interpret and analyze financial statements after completing this certification. Specifically, you will be able to: 1) Manage the accounting cycle and work with key financial statements; 2) Track assets, sales transactions, and merchandise inventory; 3) Identify different types of liability and how to account for changes in equity; and 4) Interpret and analyze statements to inform business decisions. There are 5 modules in the Intuit Bookkeeping Certification course: 1) Bookkeeping basics; 2) Tracking assets and sales; 3) Tracking expenses, liabilities, and equity; 4) Reconciling accounts and examining financial statements; and 5) Bookkeeping survey. After completing the 5 modules, please take a Final Exam. You will be awarded a Badge for earning a passing score for the Intuit Certified Bookkeeping Professional exam of 70%.

**Disclaimer:** As an instructor, I have the right to change any and all materials posted on Blackboard, provided in class, or in email communications. These announcements will be made with a reasonable period for adjustment on your part. Students are responsible for all material and all changes, regardless of how that material or change is communicated. The materials (including this syllabus) provided to you are my personal copyrighted materials. You do not have permission to reproduce or post these materials (or any others provided during class) to any external websites, forums, group chats, etc.



## Program Learning Outcomes

This course provides students with opportunities to learn accounting rules, understand financial reporting environment and major challenges in financial reporting, and develop critical thinking capacities and communication skills. Students should possess several core competencies in the business and accounting education upon completion of this course as the followings:

1. Foundation of Accounting principles: Concepts focus on accounting standards and interpretations, FASB codification, and standard development and converge between US GAAP and IFRS.
2. Knowledge and Understanding of the Dynamic Environment: Accounting by its very nature faces challenge in economic and political environment, expectation gap, standard setting, and ethics in financial reporting on an accounting entity.
3. Analytical and communication Skills: Accounting requires an understanding and analytical thinking of relevant economic movements and financial reporting in business resources planned, allocation, realization and recognition, and how financial reporting is collaborated and communicated fairly and timely.
4. Knowledge and Understanding of Teamwork: Accounting professions gather relevant, reliable and timely information from different sources to provide useful accounting information to dynamic users. This course encourages student participation in teams and corporate activities.
5. Ethics and accounting profession: Accounting profession emphasizes professional competence to provide useful and accurate accounting information with credibility and integrity in professional manner and to be sensitive to employee motivation and responsibility to safeguard economic assets in an accounting entity.

## Student Learning Outcomes

Upon successful completion of this course, each student will be able to do the following:

- LO1: Describe the valuation, subsequent measurement, and special issues of inventories and analyze the effects of inventory valuation on financial reporting.
- LO2: Explain the acquisition of PPE and intangible assets and evaluate accounting treatments for acquiring PPE and intangible assets.
- LO3: Explain the utilization and disposition of PPE and intangible assets and analyze PPE and intangible assets in financial reporting.
- LO4: Define the accounting for investment in debt and equity securities and evaluate major issues in the reporting for debt and equity securities.
- LO5: State the nature, valuation, classification, and reporting of current liabilities and contingencies as well as explain how to analyze, realize, and present current liabilities and contingencies.
- LO6: Describe the nature of bond and the accounting treatment for its issuances and extinguishment of debt as well as explain how to present and analyze long-term debt.

## Important Dates

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

## Textbooks

Group	Title	Author	ISBN
Required	Intermediate Accounting, 11th Edition	David Spiceland and Mark Nelson and Wayne Thomas (Publisher: McGraw-Hill Education)	13: 9781266309496

## Grading Criteria

[Enter Grading Criteria here. You may provide this information using the table below, and/or using bullet points/lists and/or in paragraph form.]

- **To edit the table**, double click on it.
- **To remove the table**, click on it and press **DELETE**.



**Please don't forget to remove these instructions.]**

GRADE	PERCENTAGE
A	91-100
B	80-90.9
C	70-79.9
D	60-69.9
F	Below 60

## Open Boilerplate

ASSIGNMENT	VALUE
2 Exams (200 each)	400 (40%)
Quizzes (7@20 points each)	140 (14%)
Readings (7@20 points each)	140 (14%)
Homework (7@20 points each)	140 (14%)
Simulations (7 @ 20 points each)	140 (14%)
Participation and In-class Activities	40 (4%)

## Schedule of Topics and Assignments

Day	Date	Agenda/Topic	Reading(s)	Due
Mon	8/25	Introduction Chapter 8 Inventory Measurement	SB Reading 1- Ch 8	Simulation 1, Quiz 1, HW 1 Due 9/8 (M)
Wed	8/27	Chapter 8 Inventory Measurement		
Mon	9/1	Chapter 8 Inventory Measurement		
Wed	9/3	Chapter 8 Inventory Measurement		InClassActivity1 Due 9/3
Mon	9/8	Chapter 9 Inventories: Additional Issues	SB Reading 2 – Ch 9	Simulation 2, Quiz 2, HW2 Due 9/22 (M)
Wed	9/10	Chapter 9 Inventories: Additional Issues		
Mon	9/15	Chapter 9 Inventories: Additional Issues		
Wed	9/17	Chapter 9 Inventories: Additional Issues		InClassActivity2 Due 9/17
Mon	9/22	Chapter 10: Property, Plant, and Equipment and Intangible Assets: Acquisition	SB Reading 3 – Ch 10	Simulation 3, Quiz 3, HW 3 Due 9/29 (M)
Wed	9/24	Chapter 10: Property, Plant, and Equipment and Intangible Assets: Acquisition		InClassActivity3 Due 9/24
Mon	9/29	Chapter 11 Property, Plant, and Equipment and Intangible Assets: Utilization and Disposition	SB Reading 4 -Ch 11	Simulation 4, Quiz 4, HW 4 Due 10/6 (M)
Wed	10/1	Chapter 11 Property, Plant, and Equipment and Intangible Assets: Utilization and Disposition		
Mon	10/6	Chapter 11 Property, Plant, and Equipment and Intangible Assets: Utilization and Disposition		InClassActivity4 Due 10/6
Wed	10/8	Mid-term Exam		
Mon	10/13	Chapter 12 Investments	SB Reading 5 -Ch 12	Simulation 5, Quiz 5, HW 5 Due 10/27 (M)
Wed	10/15	Chapter 12 Investments		
Mon	10/20	Chapter 12 Investments		
Wed	10/22	Chapter 12 Investments		InClassActivity5 Due 10/22
Mon	10/27	Chapter 13 Current Liabilities and Contingencies	SB Reading 6 -Ch 13	Simulation 6, Quiz 6, HW 6 Due 11/10 (M)



Wed	10/29	Chapter 13 Current Liabilities and Contingencies		
Mon	11/3	Chapter 13 Current Liabilities and Contingencies		
Wed	11/5	Chapter 13 Current Liabilities and Contingencies		InClassActivity6 Due 11/5
Mon	11/10	Chapter 14 Bonds and Long-Term Notes	SB Reading 7 -Ch 14	Simulation 7, Quiz 7, HW 7 Due 11/24 (M)
Wed	11/12	Chapter 14 Bonds and Long-Term Notes		
Mon	11/17	Chapter 14 Bonds and Long-Term Notes		
Wed	11/19	Chapter 14 Bonds and Long-Term Notes		InClassActivity7 Due 11/19
Mon	11/24	Discussions on Data Analytics Bonus Points Projects		
Wed	11/26	Reading Day		
Mon	12/1	Final Exam Review		
Wed	12/3	Final Exam (Comprehensive). Starting at 7:35 PM		
Mon	12/8	No class		
Wed	12/10	No class		

## 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)

TAMU 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 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.

## TAMU E-Mail and SafeZone

Personal Announcements sent to students through TAMU 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 TAMU e-mail accounts regularly, if not daily. Not having seen an important TAMU 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, TAMU 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 TAMU 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 TAMU Title IX Coordinator (Lorissa M. Cortez, 5201 University Boulevard, KLM 159B, Laredo, TX 78041, [TitleIX@tamiu.edu](mailto: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 TAMU's anonymous electronic reporting site: <https://www.tamiu.edu/reportit> (<https://www.tamiu.edu/reportit/>).

TAMU 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](mailto: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, TAMU 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.tamiau.edu/scce/studenthandbook.shtml> (<https://www.tamiau.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, 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@tamiau.edu, 956.326.2857, via the anonymous electronic reporting website, ReportIt, at <https://www.tamiau.edu/reportit> (<https://www.tamiau.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.