ACC 3310 - Intermediate Accounting I

Fall 2026 Syllabus, Section 101, CRN 18059

Instructor Information

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Office: WHT 206E
Office Hours:
Monday: 3PM-4PM
Tuesday: 4PM-5PM
Wednesday: 3PM-4PM
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[DO NOT LEAVE VOICEMAIL – SEND EMAIL INSTEAD]

Times and Location

MW 4:25pm-5:45pm in Pellegrino Hall 112

Course Description

Focuses on introductory topics in financial accounting covering recognition and measurement of accrual-based financial statements, including current assets and revenue recognition. Prerequisite: ACC 2302 with a grade of "C" or better.
Intnl Banking&Finance Studies Department, Sanchez School of Business

Additional Course Information

COURSE COMPONENTS:

1. **Lectures.**

Attend lecture prepared as follows: Read the assigned chapter every week in advance. You are strongly encouraged to download the lecture slides and take notes in class. These materials provide you with information to assist you in the learning process.

2. Homework assignments

There will be a graded homework assignment for each chapter. The homework will open as the corresponding chapter starts and close after the assigned deadline. Homework (HW) will be accessed through the links in the HW folder on Blackboard. The links will automatically redirect you to the corresponding homework pages of McGraw-Hill Connect. THIS IS THE **ONLY** METHOD TO SUBMIT HOMEWORK. Accounting requires much practice and homework is critical to your success in this class. Working through all the homework questions will help you prepare for exams. The homework grades are based on the percentage of correct responses recorded online. You will have unlimited attempts up to the assigned deadline for these assignments and the highest score of your attempts will count towards your grade. There are 7 graded homework assignments, and your lowest homework score will be dropped. Please start your homework early. The due dates of homework for each chapter will be posted online and generally they will be after the chapter is covered. Late homework submissions will NOT be accepted.

3. Quizzes

There will be a graded quiz in class after each chapter. The quiz questions will be based on slides notes and homework assignments to help students review the crucial material covered in each chapter. In addition, quizzes will be closed notes and closed book with one attempt, which will be quite different to homework but highly like the exams. The purpose is to help evaluate how well you master each chapter without books/notes and multiple attempts, get familiar to the exam environment, and better prepare for the coming exams. The deadline of quiz for each chapter will be posted online and generally they will be after the chapter is covered. There are 7 graded quizzes, and your lowest quiz score will be dropped. There are NO make-up quizzes.

4. Projects

I will assign a few individual projects throughout the semester (e.g., Professional Research: Ethics Case/Practical Case/Excel Exercises). Each project is to assess the more comprehensive learning objectives across modules. More information will be provided during the semester and will be posted to BlackBoard.
Late project submissions can be accepted up to 48 hours after the deadline but with at least a 50% penalty.

5. Exams

There will be three exams (2 midterm exams and 1 final exam). Exams must be taken on the scheduled dates and are closed notes and closed books. All tests are strictly timed and will be closed at the end of the allotted time. The exams will be based on what has been covered in class, textbooks, projects, homework, and quizzes. Each midterm exam will cover a few chapters. THE FINAL EXAM IS A COMPREHENSIVE EXAM AND WILL BE TESTED IN CLASS AT THE UNIVERSITY SCHEDULED TIME. **NONE OF THE EXAMS WILL BE DROPPED**. Only documented emergencies will be considered to allow a makeup exam (see more details in the Make-up policy). **An unapproved absence on an exam day will result in a zero on the exam.**

6. Attendance and Participation

Attendance is required in this class. If you miss a class, it is your responsibility for finding out what topics were discussed, what additional assignments may have been made, and what material may have been distributed in class from your classmates. Statistics show that students who miss three or more of my classes do poorly; frequently, they earn a failing course grade.

There will be a discussion forum "Course Q&A" this spring. This forum is optional to participate and will be open throughout this semester. It will allow students to post and answer any general questions about the course. Post your homework and study questions on our Course Q&A discussion forum. When you see classmates' postings, check your learning materials, and compose a response to answer their questions. If at any time anyone needs quicker support from me, please send me an email to yan.zhao@tamiu.edu anytime. Be very careful when joining a WhatsApp "study group" and best to stay away from private groupings in which you cannot control what is posted or will be judged based on what others have posted online. For example, TAMIU have had increased cases in which every member of such a group has been charged with violating the TAMIU Honor Code when those groups morph from "study" to "cheating" groups. **It is encouraging for students to help each other out to learn the material of a course prior to an exam or quiz, but it is not acceptable to share the question information after an exam or quiz is made available.**

Keep in mind: students will benefit by attending classes, doing homework, completing quizzes and preparing for exams. STUDENTS SHOULD HOLD FULL ACCOUNTABILITY/RESPONSIBILITY FOR THEIR OWN PERFORMANCE. The professor has obligation to follow her/his professional integrity to record students' performance objectively and credibly. Any modification on grading policy is upon the professor's discretion. STUDENTS SHOULD NOT USE ANY UNDULY MEANS TO INFLUENCE THE GRADING POLICY.

Class rules:

Students are expected to maintain proper class decorum. All cell phones, pagers, beepers, iPods, and any other electronic communication devices must be turned to the "off" or "vibrate" position during class. Students are required to act in a professional, respectable, and courteous fashion at all times in each and every interaction with other students and with members of the faculty. Students who use a laptop computer during the class are expected to refrain from surfing the internet or engaging in any other distracting activities during class time.

Correction of Grading Errors

All requests regarding course record corrections (e.g. exams, quizzes, projects, 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 (see more details in the later section of "Grade Changes & Appeals"). ***Please note that any and all changes are at the sole discretion of the instructor.***

Make-up policy

There will be **NO MAKE-UP** for your assessments and assignments unless there is an extremely strong reason for the absence of exams. Make-up exams will be given for the following excused absences:

1. Illness of the student. *A letter from the doctor is required. On the exam date, if you need to see a doctor, you need to obtain a letter from the doctor who is receiving you at the hospital for emergency treatment. If anyone tested positive for COVID-19, please notify me before the exam and forward your test results confirmation letter.*
2. Death in the immediate family. *A copy of the death notice or newspaper obituary is required.*
3. Court appearances. *A copy of the court document is required.*
4. *A Student who is pregnant/parenting obtains a* physician's document for the absence as medically necessary (Title IX).

Note: Car trouble is not a sufficient reason; get a taxi, if necessary. A letter from the doctor who should not be your father, mother, uncle, or aunt unless you can obtain another document from his/her peer to prove that he/she is a best suitable person to treat you. Losing your phone or DUO access is not a sufficient reason. In this case, please contact the OIT immediately and OIT can help fix this login issue within 30 minutes.

***If you miss a test*:** You must
notify the instructor within one day and provide proper documentation within three day of the missed test, unless circumstances exist in which it is reasonable for you not to be able to do so. **Otherwise, your test grade is zero.**

THE INSTRUCTOR RESERVES THE RIGHT TO MAKE CHANGES TO THIS SYLLABUS AS NEEDED AND WITH NOTIFICATION TO STUDENTS

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.*

1. *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.*

1. *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.*

1. *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.*

1. *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 completion of Intermediate Accounting I, the student should be able to:

1. *Identify and utilize standard codification to explain accounting principles. Understand the conceptual framework for financial reporting and the accounting information system, and analyze and differentiate between U.S. GAAP and IFRS*
2. *Understand and explain the use of Income statement, balance sheet, statement of cash flow, and other financial reporting, prepare the financial reports, and explain the content of various items in each financial report and the limitations of financial reports*
3. *Describe the fundamental concepts of time value of money and the application of time value of money in accounting*
4. *Understand the revenue recognition principle and key steps that determines when and how much revenue appears in the income statement*
5. *Define cash and receivables and understand accounting issues related to their recognition, and describe how to report, analyze, and explain the fair value and recognition of cash and receivables*

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	Intermediate Accounting, 11e	Spiceland	ISBN: 9781265963033

Other Course Materials

The Blackboard (BB) website includes each week's lecture PowerPoint slides, class announcements, and grades. It is your responsibility to regularly check your BB and TAMIU e-mail accounts for important course announcements.

Homework is assigned and submitted via McGraw-Hill Connect online system (Connect). BB and Connect are already integrated so you don't need a course ID. Each student must log in to your BB and then click any "McGraw-Hill Connect" assignment under the course menu to register it using an individual access code. Your access code comes with the purchase of a NEW textbook (if you selected the "opt-in" textbook program, you will automatically get the access code instead of looking for it and typing it in). Once set up, you will be able to access the Connect online assignment program via BlackBoard.

Recommended: BusinessWeek and Wall Street Journal

Grading Criteria

GRADE	Points
A	900-1000 pts
B	800-899 pts
C	700-799 pts
D	600-699 pts
F	0-599 pts

Open Boilerplate

Assessments	VALUE
Exam1	140
Exam2	140
Final Exam	180
Quizzes	60
Homework	300
Projects	130
Participation	50
Total points	1000

Keep in mind: students will benefit by attending classes, doing homework, completing quizzes and preparing for exams. STUDENTS SHOULD HOLD FULL ACCOUNTABILITY/RESPONSIBILITY FOR THEIR OWN PERFORMANCE. The professor has obligation to follow her/his professional integrity to record students' performance objectively and credibly. Any modification on grading policy is upon the professor's discretion. STUDENTS SHOULD NOT USE ANY UNDULY MEANS TO INFLUENCE THE GRADING POLICY.

Schedule of Topics and Assignments

Day	Date	Agenda/Topic	Reading(s)	Due
Mon	8/24	Chapter1: Environment and Theoretical Structure of Financial Accounting		
Wed	8/26	Chapter 1 cont'd;		

Mon	8/31	Chapter 1 cont'd; Chapter2: Review of the Accounting Process	
Wed	9/2	Chapter 2 cont'd;	
Mon	9/7	No class; Labor day; University closed.	Quiz1 & HW1 due by 9/7
Wed	9/9	Chapter 2 cont'd;	
Mon	9/14	Chapter 2 cont'd	
Wed	9/16	Chapter 2 cont'd Chapter 3: The Balance Sheet and Financial Disclosure	
Mon	9/21	Chapter 3 cont'd;	Quiz2 & HW2 due by 9/21
Wed	9/23	Chapter3 cont'd	
Mon	9/28	Chapter 3 cont'd; Exam1 Review	
Wed	9/30	EXAM1	Quiz3 & HW3 due by 9/29
Mon	10/5	Chapter4: The Income Statement, Comprehensive Income, and the Statement of Cash Flows	
Wed	10/7	Chapter 4 cont'd;	
Mon	10/12	Chapter 4 cont'd;	
Wed	10/14	Chapter 4 cont'd;	
Mon	10/19	Chapter 4 cont'd; Chapter 5: Time Value of Money Concepts	
Wed	10/21	Chapter 5 cont'd;	Quiz4 & HW4 & Project1 due by 10/21
Mon	10/26	Chapter 5 cont'd;	
Wed	10/28	Chapter 5 cont'd; Exam 2 Review	
Mon	11/2	EXAM2	Quiz5 & HW5 due by 11/1
Wed	11/4	Chapter 6: Revenue Recognition	
Mon	11/9	Chapter 6 cont'd;	Project2 due by 11/9
Wed	11/11	Chapter 6 cont'd;	
Mon	11/16	Chapter 6 cont'd; Chapter 7: Cash and Receivables	
Wed	11/18	Chapter 7 cont'd;	Quiz6 & HW6 due by 11/18
Mon	11/23	Chapter 7 cont'd;	
Wed	11/25	No class; Reading Day.	
Mon	11/30	Chapter 7 cont'd; Final Review (the last class)	Quiz7 & HW7 due by 12/1
Wed	12/2	Final Exam	4:25PM-6:25PM
Mon	12/7	No Class	
Wed	12/9	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)

In the classroom, students are expected to listen attentively, participate respectfully, and adhere to established rules. Behavior that interferes with the class lecture may result in disciplinary action, ensuring a productive and respectful learning environment for everyone. Any disputes over academic matters should be addressed calmly and constructively, ideally during designated times such as office hours or after class. If a student does not agree with a decision, they can request a meeting with the instructor to discuss their concerns in more detail. Should further resolution be needed, the student may escalate the matter to the department head or use formal grievance procedures as outlined in the sections below. (please refer to Student Handbook Article 4 (https://www.tamiu.edu/handbook/article-04.shtml)).

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 Student Handbook (https://www.tamiu.edu/handbook/index.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 SafeZone (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 Disability Services for Students located in Student Center 124. 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 Office of Disability Services for Students.

For accommodations or assistance with disabilities, contact the Disability Coordinator, Karla Pedraza, at karla.pedraza@tamiu.edu, call 956.326.2763, or visit Student Center 124.

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: Student Handbook (https://www.tamiu.edu/handbook/index.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. Students who experience or observe alleged or suspected discrimination due to their pregnant/parenting status, should report to 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, *Report It*, at https://www.tamiu.edu/reportit (https://www.tamiu.edu/reportit/index.shtml).

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 Compliance (Lorissa M. Cortez, lorissam.cortez@tamiu.edu) can assist the student and professor in working out the reasonable accommodation. For other questions or concerns regarding Title IX compliance related to pregnant/parenting students, contact the Title IX Coordinator. In the event that a student needs 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 LOAs 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*.

For parenting-related rights, accommodations, and resources, contact the Parenting Liaison, Mayra Hernandez, at mghernandez@tamiu.edu, call 956.326.2265, or visit Student Center 226.

For pregnancy-related rights, accommodations, and resources, contact the TIX Coordinator, Lorissa Cortez, at lorissaM.cortez@tamiu.edu, call 956.326.2857, or visit Killam Library 159.

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@tamiu.edu, 956.326.2857, via the anonymous electronic reporting website, 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.