ACC 6310 - Seminar in Intl Accounting

Fall 2026 Syllabus, Section 160, CRN 19303

Instructor Information

Angel Pacheco Paredes
Associate Professor of Acccounting
Email: angel.pacheco@tamiu.edu
Office: WHTC206D
Office Hours:
M-Th 3:00-4:00 PM

Times and Location

W 6pm-8:45pm in Western Hemispheric Trade Ctr 231

Course Description

Additional Course Information

This course will be conducted using a seminar format. Therefore, you are expected to take an active part in discussing and evaluating the readings assigned for each class session. In general, class discussions will center around three to five papers each session. In order to gain some understanding of the broader literature, some of these readings may be literature reviews. Everyone should be prepared to lead the discussion.

Paper Outlines: a core objective of doctoral education is developing the ability to critically evaluate academic research and generate independent scholarly insights. This assignment is designed to help you move beyond summarizing a paper and toward thinking as a researcher, reviewer, and future contributor to the literature.

Each student is required to prepare and submit a detailed review of the assigned paper(s) **one day before the seminar**. These reviews will help you prepare for class discussions, comprehensive examinations, and future research projects.

Expectations

Your review should demonstrate:

- Careful reading of the paper.
- Independent analytical thinking.
- Understanding of the theoretical and empirical frameworks.
- Critical evaluation of the authors' claims.
- Ability to connect the paper to the broader literature.

Merely summarizing the paper is insufficient for a high grade. Strong reviews will challenge assumptions, identify limitations, evaluate the strength of evidence, and propose meaningful extensions.

Evidence Requirement

For every major claim in your review, provide supporting evidence from the paper, including:

- Page number(s)
- Table number(s)
- Figure number(s), when applicable
- Specific textual or empirical evidence

Example:

The authors argue that disclosure quality improves investor decision-making (p. 12). The strongest supporting evidence appears in Table 4, Panel B, where the coefficient on Disclosure Quality is positive and statistically significant.

Clearly distinguish between:

- **Statements made by the authors**
- **Your own interpretations, critiques, and opinions**

Paper Review Template

1. Research Question

1. What is the primary research question?
2. What do you believe is the most interesting aspect of this research question, and why?
3. If you were an editor at a top accounting journal, would you consider this research question important enough for publication? Defend your answer.

2. Motivation and Theory

1. Why do the authors believe this question is important?
2. What economic, behavioral, or institutional theory supports the paper's predictions?
3. Is the motivation convincing? Identify the strongest and weakest aspects of the authors' argument.
4. Which stakeholder group (e.g., investors, auditors, managers, regulators, standard setters) is most affected by the findings? Explain your reasoning.

3. Research Design and Methodology

1. Explain the research design in your own words.
2. What is the most critical assumption underlying the empirical design?
3. What is the greatest threat to the paper's internal validity?
4. If you were a referee, what additional robustness test, sensitivity test, or alternative specification would you request?
5. Evaluate the authors' measurement choices. Is there a better way to operationalize one of the key constructs?
6. How does the sample selection affect interpretation and generalizability of the findings?
7. On a scale from 1 to 5, how convincing is the identification strategy? Justify your rating.

4. Results

1. What finding do you consider most important and why?
2. Which result surprised you most?
3. Identify one result that may have an alternative explanation.
4. Which table, figure, or analysis provides the strongest support for the authors' conclusions? Explain why.
5. Do the conclusions go beyond what the evidence supports? Explain.

5. Contribution

1. What does this paper contribute that prior studies did not?
2. Compare this paper with at least two related studies from either:
3. the paper's literature review, or
4. readings discussed in class.
5. Is the claimed contribution as significant as the authors suggest? Why or why not?
6. Would the literature be meaningfully different if this paper had never been published? Explain.

6. Critical Evaluation

1. What is the paper's greatest strength?
2. What is the paper's greatest weakness?
3. If you were a referee, would you recommend:
4. Accept
5. Revise and Resubmit
6. Reject
7. Justify your decision in one paragraph.
8. What is the single most important issue that should be addressed before publication?
9. Identify one claim made by the authors that you disagree with or find insufficiently supported. Explain your reasoning using evidence from the paper.

7. Future Research

1. Propose one realistic follow-up study.
2. State:
3. Research Question
4. Hypothesis
5. Proposed Methodology
6. Explain how your extension advances the literature beyond the current study.
7. What new insight would your proposed study provide that cannot be learned from the current paper?

8. Discussion Questions

Develop three questions that could generate meaningful seminar discussion:

1. A theory-related question.
2. A methodology-related question.
3. A question that challenges the interpretation of the results.

These questions should not be factual questions. They should stimulate debate and scholarly discussion.

Submission Requirements

Students must submit their paper review outlines to Blackboard each week.

In addition, students are required to use **Grammarly Authorship** when preparing their outlines. To do so:

1. Install the Grammarly application on your computer. Grammarly Premium is available free of charge to TAMIU students. If you do not already have access, please email **elearning@tamiu.edu** to request an account.
2. Open a Microsoft Word document after the installation is complete.
3. Click the **fingerprint icon** located in the lower-left corner of the screen.
4. Activate both:
5. **Track Your Work**
6. **Check for AI & Plagiarism**
7. Once these features are activated, you may begin writing your outline.
8. After completing your document, click the **fingerprint icon** again and select **"See Report."**
9. A Grammarly webpage will open. In the upper-right corner, click **"Share."**
10. Under **Access Settings**, select **"Anyone with the link."**
11. Ensure that **"Include Writing Replay"** is checked.
12. Copy the shareable link and paste it at the end of your Word document.
13. Save your document.
14. Upload the completed document to the appropriate **Turnitin submission folder** in Blackboard.

Class Preparation and Participation All students are required to make several presentations in the seminar on the assigned topics. The presentations will include critical analyses of the assigned papers, which normally highlight the research objective of the paper, research methodology used to achieve the objective, and interpretation of the results. More importantly, you should be able to identify some questions for future research.

Research Proposal. Each seminar participant will develop a proposal for a study that uses archival accounting data. This project has two deliverables. The first is an initial 'short' proposal. You should begin thinking about potential research questions early in the course so that you can perform an adequate literature review (i.e., identify 15-30 papers from top 11 journals – see the BYU 'elite 11' accounting journals - that are relevant to the development of your study) before drafting the initial proposal. This initial proposal should clearly and concisely answer the following questions:

1. What is the research question?
2. Why is the answer to this research question important?
3. How do you plan to address the research question (e.g. What data will be used? What is your research design?
4. What are your expected findings?
5. What incremental contribution to the literature will the proposed study make (e.g. new question, new method, or new data)? How does your study fit within the framework of existing research?

You will receive feedback on your initial proposal from me and from your classmates (see below).
Second, a final written proposal, will address the comments you received on the initial proposal, amplify the answers to any of the 5 questions that require further development, and provide some preliminary analysis of data.

Final Examination. There will be a 'final examination' asking you to address a question regarding one of the topic areas of this seminar. This will give you a change to practice what you will experience when you take your comprehensive examination.

AI Policy

Each graded assignment in this course has been assigned an **AI Assessment Scale (AIAS) level (1-5)** that specifies the permitted use of generative AI for that assignment.

Under the instructions for each assignment in Blackboard, you will find the corresponding AIAS level. Please review this information carefully before beginning your work. Students are expected to comply with the AIAS level designated for each graded assignment.

If you have any questions about the acceptable use of AI for a specific assignment, please contact me **before submitting your work**. Failure to follow the assigned AIAS level may result in academic integrity concerns.

- Level 1: No AI Use Permitted: Students are expected to complete all work independently without the use of generative artificial intelligence tools (e.g., ChatGPT, Gemini, Copilot, Grammarly AI, image generators, or similar technologies). All ideas, writing, problem-solving, analysis, and submitted materials must reflect the student's own original work unless otherwise approved by the instructor.
- Level 2: AI Planning: Limited AI use is permitted to support the planning process of an assignment. Acceptable uses may include generating topic ideas, creating study guides, refining research questions, or developing project timelines. Students remain responsible for producing and submitting their own original work.
- Level 3: AI Collaboration: AI may be used as a collaborative learning partner to assist with drafting, editing, coding support, research exploration, or concept clarification. Students are expected to actively engage with, evaluate, and refine AI outputs rather than submit generated content without review or modification.
- Level 4: Full AI: Extensive AI use is permitted and encouraged within instructor-defined guidelines. Students may use AI throughout the workflow—from ideation to final product creation—while remaining accountable for the accuracy, ethical use, and proper attribution of AI-supported work.
- Level 5: All Exploration: This level promotes open exploration of artificial intelligence in support of learning, creativity, research, and problem-solving. Students may freely test, compare, and integrate AI technologies while critically examining their strengths, limitations, ethical implications, and impact on the discipline.

Program Learning Outcomes

Students will develop an understanding of the background, issues, tools, and techniques employed in the empirical examination of accounting issues.

Student Learning Outcomes

Learning Objectives (LO): The primary objective of this course is to examine some important contemporary financial accounting and reporting issues. Some of these issues are in a comparative (or an international) context. Students are expected to be familiar with various background, theory, and research methodologies used in empirical financial accounting research.

This course seeks to achieve the following objectives:

1. Recognize the importance of theory and constructs in accounting research.
2. Understand the nature of accounting research questions that can be addressed using empirical-archival methods.
3. Understand the research designs commonly employed in international accounting research.

4. Develop the basic skills necessary to design and conduct empirical, archival research regarding the relationships between accounting information and capital markets.

Important Dates

Visit the Academic Calendar (tamiu.edu) (https://www.tamiu.edu/academiccalendar/) page to view the term's important dates.

Other Course Materials

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

Grading Criteria

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

Grading Schema

ASSIGNMENT	VALUE
Stata Exercises (Level 3: AI Collaboration)	15%
Paper outlines (Level 3: AI Collaboration)	20%
Class preparation, participation and assignments (Level 2: AI Planning)	25%
Research Proposals (Level 3: AI Collaboration)	20%
Final Presentation (Level 3: AI Collaboration)	10%
Final Examination (Level 1: No AI Use Permitted)	10%
Total	100%

Schedule of Topics and Assignments

Day	**Date**	**Agenda/Topic**	**Reading(s)**	**Due**
Wed	8/26	Introduction Financial Reporting Theory Accounting Research	McNair, F., & Milam, E. E. (1993). Ethics in accounting education: What is really being done. Journal of Business Ethics, 12(10), 797-809. Burke, D. D., & Sanney, K. J. (2018). Applying the fraud triangle to higher education: Ethical implications. Journal of Legal Studies Education, 35(1), 5-43. Oler, D.K., Oler, M.J. and Skousen, C.J., 2010. Characterizing accounting research. Accounting Horizons, 24(4), pp.635-670. Coyne, J.G., Summers, S.L., Williams, B. and Wood, D.A., 2010. Accounting program research rankings by topical area and methodology. Issues in Accounting Education, 25(4), pp.631-654.	Paper-Outline Students Must Request a WRDS Account to Hugo Garcia hgarcia@tamiu.edu

Wed	9/2	Accounting Education	Bundy, S.C., Mohapatra, P.S., Sooy, M. and Stone, D.N., 2022. Aristocracy or meritocracy? The role of elite pedigree and research performance in new accounting faculty placements. Issues in Accounting Education, 37(1), pp.19-39. Pyzoha, J.S. and Fogarty, T.J., 2022. Evaluating the impact of the accounting doctoral scholars program on academic accounting in the US. Issues in Accounting Education, 37(1), pp.41-57. Nagle, B.M., Menk, K.B. and Rau, S.E., 2018. Which accounting program characteristics contribute to CPA exam success? A study of institutional factors and graduate education. Journal of Accounting Education, 45, pp.20-31. Boyle, D. M., Haylon, L. S., Hermanson, D. R., & Krull Jr, G. W. (2024). Accounting program leaders' perceptions of criteria for hiring assistant professors. Issues in Accounting Education, 39(1), 7-27.	Paper-Outline
Wed	9/9	Special Topic- Engagement Partner Database-STATA	Cunningham, L. M., Li, C., Stein, S. E., & Wright, N. S. (2019). What's in a name? Initial evidence of US audit partner identification using difference-in-differences analyses. The Accounting Review, 94(5), 139-163. Burke, J. J., Hoitash, R., & Hoitash, U. (2019). Audit partner identification and characteristics: Evidence from US Form AP filings. Auditing: A Journal of Practice & Theory, 38(3), 71-94. Blay, A. D., Notbohm, M., Schelleman, C., & Valencia, A. (2014). Audit quality effects of an individual audit engagement partner signature mandate. International Journal of Auditing, 18(3), 172-192.	Paper-Outline
Wed	9/16	Auditing I	Dunn, R.T., Lundstrom, N.G. and Wilkins, M.S., 2021. The impact of mandatory auditor tenure disclosures on ratification voting, auditor dismissal, and audit pricing. Contemporary Accounting Research, 38(4), pp.2871-2917 Kanagaretnam, K., Lobo, G.J., Ma, C. and Zhou, J., 2016. National culture and internal control material weaknesses around the world. Journal of Accounting, Auditing & Finance, 31(1), pp.28-50.	Paper-Outline STATA Exercise I

Wed	9/23	Capital Market I	Ball and Brown, "An Empirical Evaluation of Accounting Income Numbers," Journal of Accounting Research (Autumn 1968): 159-178. Beaver, "The Information Content of Annual Earnings Announcements," Journal of Accounting Research (Supplement, 1968): 67-92. Nichols, D.C., and J. Wahlen. "How do earnings numbers relate to stock returns? A review of classic accounting research with updated evidence," Accounting Horizons 18 (4, 2004): 263-286.	Paper-Outline Present Research Topic- Auditor Engagement Idea
Wed	9/30	Capital Market II	Bamber, Christensen and K. Gaver. "Do We Really 'Know' What We Think We Know? A Case Study of Seminal Research and its Subsequent Overgeneralization." Accounting, Organization and Society 25 (2000): 103-129 Kinney Jr, W. R. (2001). Accounting scholarship: What is uniquely ours?. The Accounting Review, 76(2), 275-284.	Paper-Outline
Wed	10/7	Earnings Management and Benchmark	Dao, M., Xu, H. and Pham, T., 2022. Auditors' responses to classification shifting: Evidence from US firms. Accounting Horizons, 36(1), pp.25-48. Beyer, B.D., Nabar, S.M. and Rapley, E.T., 2018. Real earnings management by benchmark-beating firms: Implications for future profitability. Accounting Horizons, 32(4), pp.59-84. Han, S., Kang, T., Salter, S., & Yoo, Y. (2010). A Cross-Country Study on the Effects of National Culture on Earnings Management. Journal of International Business Studies, 41(1), 123-141.	Send a list of 3 accounting papers (archival)
Wed	10/14	Accounting Diversity	Nobes, C., 1998, Towards a general model of the reasons for international differences in financial reporting, Abacus, vol.34, issue 2, p. 162-187. Caramanis, C. and C. Lennox. 2008. Audit Effort and Earnings Management. Journal of Accounting and Economics, 45(1): 116-138.	Paper-Outline STATA Exercise II
Wed	10/21	Students Presentation	Students Presentation First Part (3 teams)	Paper-Outlines
Wed	10/28	Students Presentation	Students Presentation First Part (3 teams)	Paper Outlines

Wed	11/4	Auditing II	Burke, J.J., Hoitash, R., Hoitash, U. and Xiao, S., 2023. The disclosure and consequences of US critical audit matters. The Accounting Review, 98(2), pp.59-95. Griffin, P.A., Lont, D.H., 2010. Do investors care about auditor dismissals and resignations? What drives the response? Auditing: A Journal of Practice and Theory 29(2), 189-214. Aier, J.K., Jones, K.L., Lian, Q. and Schroeder, J.H., 2024. An Examination of the Terminal Year in an Auditor-Client Relationship. Accounting Horizons, 38(2), pp.1-25.	Paper -Outlines
Wed	11/11	Corporate Governance	Barua, A., Davidson, L. F., Rama, D. V., & Thiruvadi, S. (2010). CFO gender and accruals quality. Accounting Horizons, 24(1), 25-39. Carcello, J. V., Hermanson, D. R., Neal, T. L., & Riley Jr, R. A. (2002). Board characteristics and audit fees. Contemporary accounting research, 19(3), 365-384. Huang, H. W., Rose-Green, E., & Lee, C. C. (2012). CEO age and financial reporting quality. Accounting Horizons, 26(4), 725-740.	Paper - Outlines
Wed	11/18	Systems	Smith, T., Higgs, J. L., & Pinsker, R. (2018). Do Auditors Price Breach Risk in Their Audit Fees?. Journal of Information Systems. Morris, J. 2011. The Impact of Enterprise Resource Planning (ERP) Systems on the Effectiveness of Internal Controls over Financial Reporting. Journal of Information Systems: (Spring) Vol. 25, No. 1, pp. 129-157.	Paper-Outlines
Wed	11/25	New Topics in Accounting	Krueger, P., Sautner, Z., Tang, D. Y., & Zhong, R. (2024). The effects of mandatory ESG disclosure around the world. Journal of Accounting Research, 62(5), 1795-1847. Ernstberger, J., Link, B., Stich, M., & Vogler, O. (2017). The real effects of mandatory quarterly reporting. The Accounting Review, 92(5), 33-60.	Paper-Outlines
Wed	12/2	Final Exam	Final Exam	Final Exam Dec 2 @ 7:35 PM CT in 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.