

Course Syllabus: Accounting Law ACCTG 585-01 Kelce 208 TTH 12:30-1:45 p.m. Fall 2022

| Instructor: | Mary Jo Goedeke, Associate Professor |
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| Office: | Kelce 223L |
| Hours: | M 8:00a-3:00p; TTh 8:00a-9:30a |
| Phone: | (620) 235-6041 |
| E-mail: | mgoedeke@pittstate.edu (preferred method of contact) |

Textbook

Business Law Text and Cases: Commercial Law for Accountants, 2018, Roger Leroy Miller.

Catalog Course Description

An in-depth study of legal issues of primary interest to professional accountants.

Prerequisites

MGMKT 444 Legal and Social Environment of Business and junior standing.

Course Objectives / Learning Outcomes

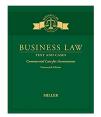
The primary objectives for this course are for students to learn an overview of various topics in accounting law including sections of the Uniform Commercial Code, (Article 2 – Sales, Article 3 – Negotiable Instruments, Article 4 Bank/Customer Relationship and Article 9 – Secured Transactions). This Course will also provide an introduction to Business Organizations, Bankruptcy, Securities Law, Letters of Credit, Wills and Trusts, Insurance, Real Estate and Personal Property. Due to the volume of material covered in the course, topics will be covered as time is available.

Course Outline

Please see attached schedule.

Teaching Methods

Teaching methods will include lectures, assigned reading, in-class assignments and class discussion. Assignments and quizzes will be posted within Canvas. Students are responsible for making sure assignments and quizzes are submitted timely. Four exams will be administered during the course.





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Canvas

The Canvas system will be utilized to issue and turn in assignments and quizzes. It will also be utilized to track student grades.

Attendance Policy

Attendance is mandatory but will not be formally taken during each class period. Points will be assigned and awarded for worksheets completed along with the professor in class. Students must be present in class to receive points for worksheets completed in class. If a student misses an in-class worksheet due to an absence, they will receive a zero score for that missed assignment. In the event the absence would normally be considered excused, for example, due to participation in a university function, illness or death of a family member, a student may be given credit for in-class worksheet assignments in the discretion of the professor.

Testing Procedures

There will be four exams administered in this course. Exams will be based upon the course text and inclass lectures. Exam format may contain a variety of different question types including true/false, multiple choice and fill in the blank. Students may utilize the course text, the student's self-prepared notes and study materials, additional course materials, homework and in-class assignments during exams. Students may not use any on-line materials, laptops, tablets or any other electronic devices. Students may not receive assistance from any other individual.

Late Assignment Submission

Timely submission of assignments is the responsibility of the student. Due dates and times will be posted on Canvas. To simplify the schedule for turning in assignments, most assignments in this course will be due on Sundays at 11:59 p.m., unless otherwise noted. No late assignments will be accepted.

Extra Credit

Extra credit assignments will be available in this course through completion of VITA tax certifications. Extra credit availability is dependent on the release of VITA certifications prior to the end of the regular school semester. Certification materials and exams are usually released by the IRS sometime in mid to late November. The amount of extra credit available will be based upon the type and level of certifications completed. To receive credit, the student must submit a copy of the successful completion certificate through the Canvas module, when available. Late extra credit submissions will not be accepted.



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Classroom Conduct

Use of laptops and tablets or other electronic devices by students during class is recommended to the extent that the use of electronic devices assists the student's comprehension of course material. Students are expected to be respectful with the use of any and all electronic devices and ensure that the use of such devices is not disruptive or distracting during the learning process. Please refrain from taking telephone calls and texting during class and disable any sound functions.

Academic Integrity

All Pitt State students are bound by the academic integrity policies of the university as described and outlined in the current Syllabus Supplement. Please familiarize yourself with these rules and guidelines. In addition, as a course offered through the Kelce College of Business, students in this class are obligated to adhere to the college's Student Code of Ethics as outlined below.

- Arrive on time, remain until dismissed at all class sessions, and notify instructors in advance of anticipated absences, late arrivals, or early departures whenever possible.
- Turn off cell phones or other electronic devices while in class, unless permission to use them has been granted.
- Refrain from class disturbances.
- Refrain from use of profane or vulgar language in a threatening or disruptive manner.
- Treat fellow students, staff, faculty, administrators, and property with respect.
- Refrain from giving or receiving inappropriate assistance.
- Prepare assignment and exams honestly, refraining from such unacceptable conduct as plagiarism or unacknowledged appropriation of another's work in any academic work.
- Obey the policies, regulations, and laws of the United States of America, the State of Kansas, The Kansas Board of Regents, Pittsburg State University, and the Gladys A. Kelce College of Business.
- If a student observes someone committing dishonesty in connection with academic work, the student is encouraged to report that dishonesty to the appropriate individual (ex. faculty member, or administrator). Obey the policies, regulations, and laws of the United States of America, The State of Kansas, The Kansas Board of Regents, Pittsburg State University and the Gladys A. Kelce College of Business.



Students with Disabilities

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Please inform the instructor if you have a learning or physical disability that interferes with course requirements. Assistance and/or appropriate accommodations may be available through the contacts listed on the current Syllabus Supplement.

Course Evaluation Methods

Exams may test any material covered in assigned reading, lecture, or class discussion. Tests will be designed to identify the student's knowledge of course material as well as the student's ability to apply and analyze the concepts presented.

| Four exams @ 100 points each | 400 |
|------------------------------|----------------|
| In-class assignments | <u>TBD</u> |
| TOTAL | Averaged score |

Note

The instructor reserves the right to amend and to reorganize this syllabus at any time, this includes the Course Outline attached. Any modification of the syllabus will be communicated to the students in class and changes will be updated in the Canvas system.



KELCE COLLEGE OF BUSINESS

Pittsburg State University

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COURSE OUTLINE

| August 23 | Introduction, Chapter 1 Business Ethics |
|-----------------------------|---|
| August 25 | |
| August 30 | |
| September 1 | |
| September 6 | |
| September 8 | |
| September 13 | |
| September 15 | |
| September 20 | |
| September 22 | Read Chapter 9&10 Agency Formation, Liability and Termination |
| September 27 | |
| September 29 | Read Chapter 14 Performance and Breach of Sales and Lease Contracts |
| October 4 | |
| October 6 | |
| October 11 | |
| October 13 | |
| October 18 | |
| October 20 | |
| October 25 | Read Chapter 20 Secured Transactions |
| October 27 | Read Chapter 21 Bankruptcy |
| November 1 | Bankruptcy cont'd |
| November 3 | |
| November 8 | |
| November 10 | |
| November 15 | Read Chapter 27 Personal Property and Bailments |
| November 17 | NO CLASS |
| November 22 | |
| November 24 | |
| November 29 | |
| December 1 | |
| December 6 | |
| December 8 | |
| Thursday, December 15, 2022 | @ 12:30-2:20 p.m |