BUSI 3347.010
Business Law for Accountants

Course Description/Overview
An examination of the legal topics necessary for an accounting major to prepare to be a Certified Public Accountant. Topics include law of agency, contract law, the Uniform Commercial Code, debtor-creditor relationships, government regulation of business, and considerations of business structure.

Prerequisite Knowledge
BUSI 2301

Course Technology
Internet access necessary. Course materials may be found on the University’s Blackboard system at http://blackboard.angelo.edu. The Connect program from McGraw-Hill Education will be accessed through and integrated with your Blackboard Course.

Class Meeting Times and Location
Class will meet on Mondays and Wednesdays from 10:30-11:45AM in RAS 104.

Technical Support
The Technology Service Center (TSC) may be contacted by calling (325) 942-2911 or 1-866-942-2911 or by email at helpdesk@angelo.edu

Faculty/Instructor Information

Whitney Leifeste Ruiz  
Senior Instructor of Business Law  
Office:  RAS 254  
Phone:  325-486-6489  
E-Mail:  whitney.ruiz@angelo.edu

About the Instructor:
Doctorate of Jurisprudence  
University of Texas – Austin  
Masters in Communication  
Angelo State University  
Licensed Attorney  
State of Texas

Office Hours:
Mondays & Wednesdays 9:30a.m.-10:30a.m.  
Tuesdays & Thursdays 9:30a.m.-1:30p.m.
Course Objectives

Learning Objectives
Upon completion of this course, students will be able to:

1. Understand and explain using relevant legal vocabulary and terms many of the basic principles of law that apply to businesses and business transactions.
2. Identify, analyze, and evaluate potential legal issues that may be encountered in the business environment, with a heavy emphasis on contract related issues.
3. Apply contract law principles to hypothetical case facts in order to determine the likelihood of the existence of a contract, and the application of contract law to relevant performance and breach facts.

Assessment Methods
You will demonstrate that you have met the objectives above through a combination of exams, homework, and online assessments that will measure your learning.

Textbook, Required Readings, & McGraw-Hill Connect

Textbook: Dynamic Business Law, the Essentials, 4th Edition (e-book access through Connect)
Authors: Nancy K. Kubasek, M. Neil Browne, Daniel J. Herron, Lucien J. Dhooge, and Linda L. Barkacs
Publisher: McGraw Hill Education
ISBN: 978-1260031836

McGraw-Hill’s Connect is a web-based assignment and assessment solution that is required for this course. As outlined in the Grading Policies portion of this syllabus, assignments through Connect will make up a significant portion of your overall course grade.

Access
Connect access codes may be packaged with a new textbook in the bookstore. Connect can also be purchased online at our section’s Connect web address: https://connect.mheducation.com/class/w-ruiz-fall-2017. If you purchase Connect online, you will have the option of purchasing Connect with the eBook. This is the most economical method. NOTE: You can register in Connect and have access without a code for approximately two weeks to allow for financial aid to come in.

Registration
To register in Connect, please visit https://connect.mheducation.com/class/w-ruiz-fall-2017 and click “Register Now.”

Support & Tips
If you have any issues while registering or using Connect, please contact McGraw-Hill’s Customer Experience team through http://www.mhhe.com/support or at 800-331-5094. To avoid problems related to unexpected technical issues, you are advised not to wait until the last moment to complete assignments. Please review your “Connect Student Quick Tips” document for further support.

Other readings may be assigned in a timely manner as needed and are provided to you as PDF, MS Word format, or a link to an online resource will be provided.
**Grading Policies**

This course employs the following to measure student learning.
- 25% = LearnSmart Modules, Quizzes and Assignments (through Connect, Blackboard, and in class)
- 25% = Exam #1
- 25% = Exam #2
- 25% = Exam #3 (The final exam)

Angelo State University employs a letter grade system. Grades in this course are determined on a percentage scale:
- A = 90 – 100 %
- B = 80 – 89 %
- C = 70 – 79 %
- D = 60 – 69 %
- F = 59 % and below.

**Response Time**
Exams will normally be returned within seven days. Response to emails will normally be within 24 hours Monday through Friday.

**Missed/Late Work**
There are no makeups!!! Regardless of your attendance, you are responsible for class notes, handouts, and deadlines. There may be additional assignments and announcements made in class. It is your responsibility to find out from your classmates what you have missed.

Your homework, assignments, and quizzes must be turned in or completed online timely or you will receive a zero. Your two lowest grades in the LearnSmart and Quiz/Assignment Category will be dropped. NO EXAMS WILL BE DROPPED. Exams must be taken as scheduled. Only the most severe emergencies will be considered as excuses for missing an exam. Should you miss an exam for such an emergency, every effort should be made to contact me prior to the scheduled exam. If you are unable to contact me before the scheduled exam time, then you should contact me as soon as is possible after you have missed such an exam. Inordinate delay will result in you not being allowed to make up the exam.

**Participation/Absenteeism**
In order to succeed in this class, you will need to be present. Actively taking notes & participating in discussions will be a must for success. I realize that emergencies arise and you may have to miss class. Therefore, you are each allowed 4 penalty free absences this term. However, 1 point will be deducted from your final course grade for each class missed after the penalty free absences. There will be an attendance sign-in sheet, and it is your responsibility to make sure that you sign it each day; if you fail to sign it you will be counted as absent. You must be present for the entire class in order to be counted present. Do not skip four classes and then expect to have an illness excused. These penalty free absences are to be used for illnesses, family emergencies, etc. Use them wisely.

**Final Exam**
The third exam will be given during your designated Final Exam time. This exam is not comprehensive and has the same weight as the other exams.
Course Policies

Academic Honesty and Integrity
Angelo State University expects its students to maintain complete honesty and integrity in their academic pursuits. Students are responsible for understanding and complying with the university Academic Honor Code and the ASU Student Handbook.

It is the professor’s intention to be as fair and impartial as is humanly possible. Therefore, all students will be asked to adhere to the same set of guidelines and rules UNLESS there are disabilities or documented extenuating circumstances that have been discussed with the professor and the Student Life Office. Please make sure you inform the professor as soon as any situation arises. Do NOT wait until the problem is compounded by poor class performance, poor attendance, etc.

Academic integrity is expected. This includes, but is not limited to, any form of cheating, plagiarism, unauthorized sharing of work, or unauthorized possession of course materials. The professor assumes that all students can be trusted. Please do not violate this trust. Violation of academic integrity will result in a failing grade for the course.

Courtesy and Respect
Courtesy and Respect are essential ingredients to this course. We respect each other's opinions and respect their point of view at all times while in our class sessions. The use of profanity & harassment of any form is strictly prohibited (Zero Tolerance), as are those remarks concerning one’s ethnicity, life style, race (ethnicity), religion, etc., violations of these rules will result in immediate dismissal from the course.

Accommodations for Disability
ASU is committed to the principle that no qualified individual with a disability shall, on the basis of disability, be excluded from participation in or be denied the benefits of the services, programs or activities of the university, or be subjected to discrimination by the university, as provided by the Americans with Disabilities Act of 1990 (ADA), the Americans with Disabilities Act Amendments of 2008 (ADAAA), and subsequent legislation.

Student Affairs is the designated campus department charged with the responsibility of reviewing and authorizing requests for reasonable accommodations based on a disability, and it is the student’s responsibility to initiate such a request by emailing studentservices@angelo.edu, or by contacting:

Mrs. Dallas Swafford
Director of Student Development
Office of Student Affairs
University Center, Suite 112
325-942-2047 Office
325-942-2211 FAX
Dallas.Swafford@angelo.edu
Student absence for religious holidays
As stated in the Angelo State University Operating Policy and Procedure (OP 10.19 Student Absence for Observance of Religious Holy Day), a student who intends to observe a religious holy day should make that intention known in writing to the instructor prior to the absence. A student who is absent from classes for the observance of a religious holy day shall be allowed to take an examination or complete an assignment scheduled for that day within a reasonable time after the absence.

Course Drop
To view information about how to drop this course or to calculate important dates relevant to dropping this course, you can visit http://www.angelo.edu/services/registrars_office/course_drop_provisions.php.

Incomplete as a Course grade
As stated in the Angelo State University Operating Policy and Procedure (OP 10.11 Grading Procedures), the grade I is given when the student is unable to complete the course because of illness or personal misfortune. An I that is not removed before the end of the next long semester automatically becomes an F. A graduate student will be allowed one year to remove a grade of I before it automatically becomes an F. To graduate from ASU, a student must complete all I’s.

Grade Appeal Process
As stated in the Angelo State University Operating Policy and Procedure (OP 10.03 Student Grade Grievances), a student who believes that he or she has not been held to appropriate academic standards as outlined in the class syllabus, equitable evaluation procedures, or appropriate grading, may appeal the final grade given in the course. The burden of proof is upon the student to demonstrate the appropriateness of the appeal. A student with a complaint about a grade is encouraged to first discuss the matter with the instructor. For complete details, including the responsibilities of the parties involved in the process and the number of days allowed for completing the steps in the process, see Operating Procedure 10.03 at: http://www.angelo.edu/content/files/14196-op-1003-grade-grievance.

College of Business Code of Ethics
Students, faculty, administrators and professional staff of the College of Business should always:

• Be forthright and truthful in dealings with all stakeholders
• Take responsibility for one’s actions and decisions
• Serve as an example of ethical decision-making and behavior to others
• Admit errors when they occur, without trying to conceal them
• Respect the basic dignity of others by treating them as one would wish to be treated

Disclaimer
Come on….I’m a lawyer, of course I have to have a disclaimer. In all seriousness, we will be discussing many different topics, some of which may involve sensitive issues. Personal opinions will be expressed and often welcomed to further the discussion. Please do not take any such expression by me or any other student personally. You will not be graded based upon your personal opinions expressed in class. You will be graded on your understanding of the law as it stands, regardless of whether or not you agree with the current status of the law or the policies behind it. At all times, however, students are expected to be respectful of each other and of me.
## Course Outline

<table>
<thead>
<tr>
<th>Date</th>
<th>Description and Reading Assignments</th>
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<tbody>
<tr>
<td><strong>UNIT ONE: CONTRACT LAW &amp; MISC INTRODUCTORY MATERIALS</strong></td>
<td></td>
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<tr>
<td>08/28/17, Mon.</td>
<td>Introduction to the course; Ch 11: Liability of Accountants</td>
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<tr>
<td>08/30/17, Wed.</td>
<td>Ch 12: Intellectual Property</td>
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<tr>
<td>09/04/17, Mon.</td>
<td>LABOR DAY HOLIDAY</td>
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<tr>
<td>09/06/17, Wed.</td>
<td>Ch 13: Introduction to Contracts</td>
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<tr>
<td>09/11/17, Mon.</td>
<td>Ch 14: Agreement</td>
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<tr>
<td>09/13/17, Wed.</td>
<td>Ch 15: Consideration</td>
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<tr>
<td>09/18/17, Mon.</td>
<td>Ch 16: Capacity &amp; Legality</td>
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<tr>
<td>09/20/17, Wed.</td>
<td>Ch 17: Legal Assent, and Ch 18: Contracts in Writing</td>
</tr>
<tr>
<td>09/25/17, Mon.</td>
<td>Ch 19: Third Party Rights, and Ch 20: Discharge &amp; Remedies</td>
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<tr>
<td><strong>UNIT TWO: UCC TRANSACTIONS &amp; DEBTOR/CREDITOR RELATIONS</strong></td>
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<tr>
<td>09/27/17, Wed.</td>
<td>Ch 21: Introduction to Sales &amp; Lease Contracts</td>
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<tr>
<td>10/02/17, Mon.</td>
<td>EXAM #1, covering Chapters 11-20</td>
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<tr>
<td>10/04/17, Wed.</td>
<td>Ch 22: Title, Risk of Loss, &amp; Insurable Interest</td>
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<tr>
<td>10/09/17, Mon.</td>
<td>Ch 23: Performance &amp; Obligations In Sales &amp; Lease Contracts</td>
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<tr>
<td>10/11/17, Wed.</td>
<td>Ch 24: Remedies for Breach of Sales &amp; Lease Contracts</td>
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<tr>
<td>10/16/17, Mon.</td>
<td>Ch 26: Negotiable Instruments: Negotiability &amp; Transferability</td>
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<tr>
<td>10/18/17, Wed.</td>
<td>Ch 27: Negotiation, Holder in Due Course, and Defenses</td>
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<tr>
<td>10/23/17, Mon.</td>
<td>Ch 28: Liability, Defenses &amp; Discharge</td>
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<tr>
<td>10/25/17, Wed.</td>
<td>Ch 29: Checks &amp; Electronic Funds Transfers</td>
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<td>10/30/17, Mon.</td>
<td>Ch 30: Secured Transactions</td>
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<tr>
<td>11/01/17, Wed.</td>
<td>Ch 31: Other Creditors’ Remedies &amp; Suretyship</td>
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<tr>
<td><strong>UNIT THREE: BUSINESS ORGANIZATIONS</strong></td>
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<tr>
<td>11/08/17, Wed.</td>
<td>Ch 33: Agency Formation &amp; Duties, and Ch 34: Liability to Third Parties &amp; Termination</td>
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<tr>
<td>11/13/17, Mon.</td>
<td>EXAM #2, covering Chapters 21-24, 26-32</td>
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<tr>
<td>11/15/17, Wed.</td>
<td>Ch 35: Forms of Business Organization</td>
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<tr>
<td>11/22/17, Wed.</td>
<td>Thanksgiving Holiday</td>
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<tr>
<td>11/27/17, Mon.</td>
<td>Ch 37: Partnerships: Termination &amp; Limited Partnerships</td>
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<tr>
<td>12/04/17, Mon.</td>
<td>Ch 40: Corporations: Mergers, Consolidations, &amp; Terminations, Ch 41: Corps: Securities &amp; Investor Protection</td>
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<tr>
<td>12/06/17, Wed.</td>
<td>Ch 47: Antitrust Law</td>
</tr>
<tr>
<td><strong>12/11/17, Mon.</strong></td>
<td>EXAM #3 “FINAL EXAM”, covering Chapters 33-41, 47</td>
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<td>10:30a-12:30p</td>
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**This syllabus is subject to change by the instructor.**