Accounting 413

Law for the Accountant

Fall 2018 – CRN 88439

Fridays 6:00 pm - 8:45 pm

**Instructor:** Duane Seabolt

**Office:** Classroom D201

**Phone:** 628-7473

**Email:** seabolt@hawaii.edu

**Office Hours:** 8:45 – 9:15 pm Fridays – or as scheduled

**Note: The following syllabus is tentative and subject to change.**

**Course Description and Objectives:**

Course Description: Intensive study of areas of law of importance to accountants. Particular attention is given to principles of law relating to ethics, professional responsibilities, federal tax procedures, agency, contracts, debtor-creditor relationships, government regulation of businesses, and business structures. Pre: BLAW 200 or consent.

**Prerequisites:** BLAW 200 (Business Law).

**Textbooks:** Required: *April 2017 Wiley CPAexcel Exam Review Study Guide Reg* by Wiley (Wiley, 2017).

**Other sources:** I may assign other reading materials. In such cases, you will be notified of the reading assignment at least a week before the class period.

**Evaluation:**

5 Exams @ 25 points each 125 points

Class exercises and/or projects 30 points

Total 155 points

**Exams**: The exams are non-comprehensive. They may be administered throughout the semester or at the time assigned in the syllabus.

**Class Exercises and Projects:**

When and if assigned, exercises and projects will be assigned a week ahead of the class period they are due. You are to write up your analysis/answers and turn them in at the beginning of class period for which the assignment(s) are due. These analysis/answers to the exercises and/or projects must be typed and you must make sure that your papers are properly written and are edited for grammatical errors. Class participation is vital to the success of this course. 10% of the total grade for this class is allocated to your participation in class discussions. I may call on you in class, so be sure that you are adequately prepared. You may skip one of the class periods without penalty; however group assignments cannot be skipped. The quality of your comments is more important than the quantity.

**Class Participation:** Class participation points are based on both class behavior and classroom performance. Students with unprofessional behaviors will get a “0” in class participation points. Unprofessional behaviors include, but are not limited to sleeping, chatting, and text messaging during the class. I reserve the right to make further deductions of the student’s final grade for these unprofessional behaviors.

**All students are expected to read assigned chapters**.

**Grading:**

I will use pluses and minuses in grading. Although A+ will not make any difference (from A) in your GPA, I will assign A+ to those earn over 98% of total possible grades. The following scale will be used:

|  |  |
| --- | --- |
| 98% - 100% = A+  94% - 97% = A  90%- 93% = A-  87% - 89 % = B+  83% - 86% = B  80% - 82% = B- | 77% - 79 % = C+  73% - 76% = C  70% - 72% = C-  67% - 69 % = D+  63% - 66% = D  60% - 62% = D-  Below 60% F |

**Attendance:** You are expected to attend every class. Your semester grade, based on the above, will be lowered if there is more than one absence.

**Withdrawal/Drop Policy:** The student has the responsibility to withdraw from the course. If a student stops attending class and does not drop the course, a grade of "F" will be assigned at the end of the semester.

**Presentation:** throughout the semester, I may assign you to groups. You are to work with your group and read and maybe required to present the assigned material. Groups may find it appropriate to include some additional information obtained from sources other than the assigned reading material (I strongly encourage this). All members of the group must equally contribute to the group work. Groups may be assigned for presentations in which case, they need provide me with a copy of their PowerPoint presentation. When asked, I strongly encourage you to make a very professional presentation and practice your presentation (at least once) before you actually do it in the classroom.

**Communication:** I strongly encourage students to come see me during my office hours or make appointments. Email is a preferred communication method.

**COURSE COMPLIANCE WITH VARIOUS CAMPUS POLICIES:**

All University of Hawaii and Shidler College of Business rules and policies will be followed in the course.

**Alternate Meeting Place:** In the event of any disturbance requiring the evacuation of the CBA, you are to meet the instructor in the grassy area on the south (makai) side of George Hall. At that time, further instructions will be given (if an exam is in progress, you will be notified of an alternate room to complete the exam).

**Students with Disabilities**: Any student who has a documented disability and requires accommodations is strongly encouraged to contact me or the KOKUA Program located in Room 13 on the first floor of the Student Services Center (also contact Ann Ito, KOKUA Program Director at 956-7511).

**Academic Honesty:** Students are expected to behave with integrity in all academic endeavors. Cheating, plagiarism, as well as any other form of academic dishonesty, will not be tolerated. All incidents will be handled in accordance with the UH *Student Code of Conduct.* The UH Student Code of Conduct, is available at: [http://www.studentaffairs.manoa.hawaii.edu/policies/conduct\_code/](http://www.hawaii.edu/student/conduct).Please become very familiar with the [University Student Conduct Code](http://www.studentaffairs.manoa.hawaii.edu/policies/conduct_code/) so you can make conscience and informed choices about your behavior. Some relevant portions of the code are included below for your convenience.

Acts of dishonesty, types of behavior that conflict with the community standards that the UH values and expects of students, include but are not limited to the following:

* *cheating, plagiarism, and other forms of academic dishonesty,*
* *furnishing false information to any UH official, faculty member, or office,*
* *forgery, alteration, or misuse of any UH document, record, or form of identification.*

The term "cheating" includes, but is not limited to: (1) use of any unauthorized assistance in taking quizzes, tests, or examinations; (2) use of sources beyond those authorized by the instructor in writing papers, preparing reports, solving problems, or carrying out other assignments; (3) the acquisition, without permission, of tests or other academic material belonging to a member of the UH faculty, staff or student (4) engaging in any behavior specifically prohibited by a faculty member in the course syllabus or class discussion.  
  
The term "plagiarism" includes, but is not limited to, the use, by paraphrase or direct quotation, of the published or unpublished work of another person without full and clear acknowledgement. It also includes the unacknowledged use of materials prepared by another person or agency engaged in the selling of term papers or other academic materials.

In addition to the above, the instructor specifically prohibits the following behaviors, and includes them within the definition of academic dishonesty: (1) providing another student with any form of direct or indirect, unauthorized assistance on any assignment, quiz, test or exam; and (2) copying, or recording in any manner, test or exam questions or answers.

**Please NOTE:** UH disciplinary proceedings may be instituted against a student charged with conduct that potentially violates both the criminal law and this Student Conduct Code (that is, if both possible violations result from the same factual situation) without regard to the pendency of civil or criminal litigation in court or criminal arrest and prosecution.

If a student is caught committing an act of Academic Dishonesty, as defined in the [University Student Conduct Code](http://www.studentaffairs.manoa.hawaii.edu/policies/conduct_code/), they will receive a grade of “F” for the course and be referred for disciplinary action as provided for by the [University Student Conduct Code](http://www.studentaffairs.manoa.hawaii.edu/policies/conduct_code/).

**Classroom Behavior:** Both students and faculty have responsibility for maintaining an appropriate learning environment. Students who fail to adhere to behavioral standards may be subject to discipline. Faculty must treat students with understanding, dignity and respect, to guide classroom discussion and to set reasonable limits on the manner in which students express opinions.

**Cell Phones and Laptops:** Cell phones should be turned off or put in silent mode for every class (myself included). Laptops may be used to take notes and view the course/textbook webpages and links, but during class, should not be used for other purposes. Violation of this policy will result in a lowered class participation score and potential expulsion from class.

**TENTATIVE CLASS SCHEDULE**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Date | Module |  | Exam | Chapter Questions \* |
| 8/24/18 | 1 | Ethics and Professional Responsibility in Tax Practice |  |  |
| 8/31/18 | 1 | Federal Tax Practice and Procedures |  |  |
| 9/7/18 | 1 | Legal Duties and Responsibilities |  |  |
| 9/14/18 |  |  | Module 1 |  |
| 9/21/18 | 2 | Agency |  |  |
| 9/28/18 | 2 | Contracts |  |  |
| 10/5/18 |  |  | Module 2 |  |
| 10/12/18 | 3 | Debtor-Creditor Relationships |  |  |
| 10/19/18 |  |  | Module 3 |  |
| 10/26/18 | 4 | Government Regulation of Business |  |  |
| 11/2/18 |  |  | Module 4 |  |
| 11/9/18 | 5 | Business Structure |  |  |
| 11/16/18 |  | Work on Presentations |  |  |
| 11/23/18 |  | Holiday – Thanksgiving |  |  |
| 11/30/18 |  | Class Presentations |  |  |
| 12/14/18 |  |  | Module 5 |  |

* This syllabus is subject to being changed at the discretion of the Professor.