ACCT 3223 – Intermediate Accounting II
Fall 2020

Instructor: Yuebing (Sarah) Liu
Section #: Z01
Office Location: Agriculture and Business Bldg, Room 460
Office Phone: 936-261-9251
Email Address: yuliu@pvamu.edu Please put “ACCT 3223” in the subject line, and include your first and last name in your email.

Office Hours: 8AM-10AM on Thursdays via Zoom

Mode of Instruction: Online
Course Location: Online
Class Days & Times: Asynchronous

Catalog Description: ACCT 3223 Intermediate Accounting II: 3 Semester hours
A continuation of ACCT 3213 with an emphasis on accounting principles and financial statement preparation in the areas: investments, current and long-term liabilities, stockholders' equity, income taxes, leases, accounting changes, pensions, cash flow statements, earnings per share, and financial statement analysis.

Prerequisites: ACCT 3213
Co-requisites: None

See flyer on eCourses for WileyPLUS registration. WileyPLUS offers two weeks of free trial. You are responsible for purchasing the access code and registering for the class within the first two weeks. Students who do not expect to purchase the e-book with WileyPLUS within the free two weeks SHOULD NOT TAKE THE CLASS. There are no extensions of due dates for homework due to purchasing and registration issues.

Other Materials: Financial Calculator, Laptop with Microsoft Excel.

Technical Support: Support is available 24/7 for both Canvas and WileyPLUS via phone and chat. Canvas Support phone number: 844-394-2781
Canvas Chat website: https://cases.canvaslms.com/liveagentchat?chattype=student&sfid=001A000000gJzlo
WileyPLUS Phone Number: 877-762-2974
WileyPLUS Chat: http://support.wiley.com

Please do NOT wait until the last minute to contact technical support. Only system-wide technical problems will result in extensions of due dates.
STUDENT LEARNING OUTCOMES

<table>
<thead>
<tr>
<th>Upon successful completion of this course, students will be able to:</th>
<th>Program Learning Goals</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Account for current and contingent liabilities</td>
<td>BBA 1, 4</td>
</tr>
<tr>
<td>2. Account for long-term liabilities</td>
<td>BBA 1, 4</td>
</tr>
<tr>
<td>3. Record transactions relating to stockholder’s equity</td>
<td>BBA 1, 4</td>
</tr>
<tr>
<td>4. Calculate earnings per share</td>
<td>BBA 1, 4</td>
</tr>
<tr>
<td>5. Account for the investment of securities</td>
<td>BBA 1, 4</td>
</tr>
<tr>
<td>6. Apply the principle of revenue recognition</td>
<td>BBA 1, 4</td>
</tr>
<tr>
<td>7. Prepare a statement of cash flows</td>
<td>BBA 1, 4</td>
</tr>
<tr>
<td>8. Explain the full disclosure of financial reporting</td>
<td>BBA 1, 4</td>
</tr>
</tbody>
</table>

BBA Program Learning Goals
- Goal 1: Mastery of Content - Graduates will demonstrate an ability to integrate and use knowledge from multiple business disciplines, and will demonstrate proficiency in their major area business discipline.
- Goal 2: Ethics - Graduates will have an ethical perspective.
- Goal 3: Global Perspective - Graduates will have a global perspective.
- Goal 4: Communications - Graduates will demonstrate an ability to be effective communicators.

METHOD OF DETERMINING FINAL GRADES

<table>
<thead>
<tr>
<th>Requirements</th>
<th>Information</th>
<th>Points</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class Notes</td>
<td>11 assignments</td>
<td>55</td>
<td>11%</td>
</tr>
<tr>
<td>WileyPLUS Homework</td>
<td>11 assignments</td>
<td>95</td>
<td>19%</td>
</tr>
<tr>
<td>Forum Discussion</td>
<td>2 assignments</td>
<td>20</td>
<td>4%</td>
</tr>
<tr>
<td>Review Participation</td>
<td>3 assignments</td>
<td>30</td>
<td>6%</td>
</tr>
<tr>
<td>Exam 1</td>
<td>Comprehensive</td>
<td>100</td>
<td>20%</td>
</tr>
<tr>
<td>Exam 2</td>
<td>Comprehensive</td>
<td>100</td>
<td>20%</td>
</tr>
<tr>
<td>Final Exam</td>
<td>Comprehensive</td>
<td>100</td>
<td>20%</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>500</td>
<td>100%</td>
</tr>
</tbody>
</table>

A = 90%-100%
B = 80%-89.99%
C = 70%-79.99%
D = 60%-69.99%
F = below 60%

DETAILED CLASS POLICY

Excused Absences and Extension of Due Dates

Assignments should be submitted by the due dates. Tests should be taken as scheduled. No makeup will be allowed except under documented emergency or university excused absences. For those with a university approved absence, it is the student's responsibility to notify the instructor PRIOR to the exam VIA EMAIL in order to be eligible to sit for a make-up examination or receive extensions of homework. Along with written excuse, arrangements to take the make-up exam will need to be made by the student within two (2) days of return. A students will not be allowed to make up the assignment/exam, if he or she fails to communicate with the professor on a timely basis.
Re-grading Request and Grades Posting
Requests for re-grading needs to be submitted to me via email within two weeks from the date the assignment is returned to you. You are also responsible for checking any grade posting errors on WileyPLUS and Canvas. If an error occurs, you must notify me via email within two weeks from the date the grades are posted.

Technical Issues
For WileyPLUS, technical support is available via Chat 24/7. Canvas support is available via phone +1.844.394.2781 and via Chat. Don’t wait until the last minute to complete these assignments because only system-wide issues will result in any extensions to due dates.

Class Policy

<table>
<thead>
<tr>
<th>Taskstream</th>
<th>Video Lectures and Notes Submission</th>
<th>WileyPLUS HW</th>
<th>Forum Discussion</th>
<th>Review Discussion (Synchronous)</th>
<th>Exam (Synchronous)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Download notes and fill them out either electronically or with paper and pencil; Submit on Canvas in any formats, such as word, pdf, jpg; Graded based on completion; Due every Thursday;</td>
<td>Complete on WileyPLUS (no alternative formats available). Due every Thursday; 50% credits if submitted after due dates but before the following exam; 0, afterward.</td>
<td>Post your discussion on Canvas; Reply and comment on another students answers.</td>
<td>Students explain problems from &quot;exam practice problems&quot; in a live and synchronous session; Contact the instructor for alternative arrangements, if not available;</td>
<td>Synchronous exam with security pins; Web camera required; Screen sharing required; Detailed instructions coming later.</td>
<td></td>
</tr>
</tbody>
</table>

Taskstream
Taskstream is a tool that Prairie View A&M University uses for assessment purposes. At least one of your assignments is REQUIRED to be submitted as an “artifact,” an item of coursework that serves as evidence that course objectives are met. More information will be provided during the semester, but for general information, you can visit Taskstream via the link in eCourses.
Policies of Academic Dishonesty
All classes in the College of Business follow the official University Policy on Academic Dishonesty presented in full in Undergraduate Catalog. Course credit, degrees and certificates are to be earned by students and must not be obtained through acts of dishonesty. Disciplinary action will be taken against any student who alone or with others engages in any act of academic fraud or deceit. Any instance of academic dishonesty should be reported to the appropriate University officials.

Offenses include acquiring information, providing information, plagiarism and dual submissions, conspiracy, fabrication of information, misrepresentations, alterations of documents, forgery, et cetera. Disciplinary actions include letter of reprimand, probation, suspension, dismissal, expulsion from the University. No credit will be awarded for the work on which the offense was committed.

Instructor shall inform the student of the alleged academic dishonesty at the point of discovery and the student shall be given an opportunity to explain the surrounding circumstances. Appeal procedures are provided in the in Undergraduate Catalog.
### COURSE MAP

<table>
<thead>
<tr>
<th>Module</th>
<th>Program learning outcomes</th>
<th>Learning objectives</th>
<th>Instructional materials</th>
<th>Activities and Assignments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Module 1: Liabilities and Equity</td>
<td>Goal 1,4</td>
<td>LO1: Account for current and contingent liabilities</td>
<td>Chapter 13: current liabilities and contingencies</td>
<td>Week 1-5 Videos, homework, discussions, Exam 1 (LO1,2,3)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>LO2: Account for long-term liabilities</td>
<td>Chapter 14: long-term liabilities</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>LO3: Record transactions relating to stockholder’s equity</td>
<td>Chapter 15: Stockholders’ equity</td>
<td></td>
</tr>
<tr>
<td>Module 2: EPS and Investments</td>
<td>Goal 1,4</td>
<td>LO4: Calculate earnings per share</td>
<td>Chapter 16: Dilutive securities and earnings per share</td>
<td>Week 6-10 Videos, homework, Discussions; Exam 2 (LO 4,5)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>LO5: Account for the investment of securities</td>
<td>Chapter 17: investment</td>
<td></td>
</tr>
<tr>
<td>Module 3: Revenue, cash flow</td>
<td>Goal 1,4</td>
<td>LO6: Apply the principle of revenue recognition</td>
<td>Chapter 18: Revenue recognition</td>
<td>Week 11-16 Video, S homework, Exam 3 (LO 6,7,8)</td>
</tr>
<tr>
<td>statements &amp; disclosure</td>
<td></td>
<td>LO7: Prepare a statement of cash flows</td>
<td>Chapter 23: Statement of cash flows</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>LO8: Explain the full disclosure of financial reporting</td>
<td>Chapter 24: Disclosure in financial reporting</td>
<td></td>
</tr>
</tbody>
</table>

### COURSE CALENDAR

<table>
<thead>
<tr>
<th>week</th>
<th>First day of the week</th>
<th>Chapter</th>
<th>Assignments Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>24-Aug</td>
<td>Chapter 13</td>
<td>Notes-1 HW-1</td>
</tr>
<tr>
<td>2</td>
<td>31-Aug</td>
<td>Chapter 14</td>
<td>Notes-2 HW-2</td>
</tr>
<tr>
<td>3</td>
<td>7-Sep</td>
<td>Chapter 14</td>
<td>Notes-3 HW-3</td>
</tr>
<tr>
<td>4</td>
<td>14-Sep</td>
<td>Chapter 15</td>
<td>Notes-4 HW-4</td>
</tr>
<tr>
<td>5</td>
<td>21-Sep</td>
<td>Module Review and Exam 1</td>
<td>Review 1</td>
</tr>
<tr>
<td>6</td>
<td>28-Sep</td>
<td>Chapter 16</td>
<td>Notes-5 HW-5</td>
</tr>
<tr>
<td>7</td>
<td>5-Oct</td>
<td>Chapter 17</td>
<td>Notes-6 HW-6</td>
</tr>
<tr>
<td>8</td>
<td>12-Oct</td>
<td>Chapter 17</td>
<td>Notes-7 HW-7</td>
</tr>
<tr>
<td>9</td>
<td>19-Oct</td>
<td>Module Review and Exam 2</td>
<td>Review 2</td>
</tr>
<tr>
<td>10</td>
<td>26-Oct</td>
<td>Chapter 18</td>
<td>Notes-8 HW-8</td>
</tr>
<tr>
<td>11</td>
<td>2-Nov</td>
<td>Chapter 23</td>
<td>Notes-9 HW-9</td>
</tr>
<tr>
<td>12</td>
<td>9-Nov</td>
<td>Chapter 23</td>
<td>Notes-10 HW-10</td>
</tr>
<tr>
<td>13</td>
<td>16-Nov</td>
<td>Chapter 24</td>
<td>Notes-11 HW-11</td>
</tr>
<tr>
<td>14</td>
<td>23-Nov</td>
<td>Thanksgiving</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>30-Nov</td>
<td>Module Review</td>
<td>Review 3</td>
</tr>
<tr>
<td>16</td>
<td>7-Dec</td>
<td>Final Exam Week</td>
<td></td>
</tr>
</tbody>
</table>
STUDENT SUPPORT AND SUCCESS

Assistant Dean – Mrs. Caroline Davis
Mrs. Davis welcomes you to come by any time or make an appointment. Her services includes but not limited to:
Establishing a Study Schedule, Time Management, Goal Setting, Mentoring etc.
Phone: 936-261-9237
Email: csdavis@pvamu.edu

John B. Coleman Library
The library and its partners have as their mission to provide resources and instructional material in support of the evolving curriculum, as a partner in Prairie View A&M University's mission of teaching, research, and service and to support the University's core values of access and quality, diversity, leadership, relevance, and social responsibility through emphasis on ten key areas of service. It maintains library collections and access both on campus, online, and through local agreements to further the educational goals of students and faculty. https://www.pvamu.edu/library/
Phone: 936-261-1500

The Learning Curve (Center for Academic Support)
The Learning Curve offers Tutoring via peer tutoring. The services include workshops (i.e., Save My Semester, Recalculate Your Route), seminars (i.e., Tools You Can Use: TI-84), group review sessions (i.e., College Algebra Topic Reviews, GRE Preparation), group study opportunities (i.e., TSI, HESI, Study Break, Exam Cram), and test-taking strategies (How to take Notes, Study Buddy, 5 Day Study Guide). The Learning Curve is a nationally certified tutoring program through the National Tutoring Association. The peer tutors are trained and certified by the coordinator each semester. Location: J.B. Coleman Library Rm. 207F. Phone: 936-261-1561

The Center for the Oversight and Management of Personalized Academic Student Success (COMPASS)
The Center for the Oversight and Management of Personalized Academic Student Success (COMPASS) is designed to help Prairie View students in their second year and beyond navigate towards graduation by providing the following services: Academic Advisement, Targeted Tutorials for Personalized Learning, Campus-Wide Referrals, and Academic & Social Workshops. Location: J.B. Coleman Library Rm. 306. Phone: 936-261-1040

Writing Center
The Writing Center provides student consultants on all aspects of the writing process and a variety of writing assignments. Writing Center consultations assist students in such areas as prewriting, brainstorming, audience awareness, organization, research, and citation. Students taking on-line courses or courses at the Northwest Houston Center or College of Nursing may consult remotely or by email. Location: Hilliard Hall Rm. 121. Phone: 936-261-3724.

Student Counseling Services
The Student Counseling Services unit offers a range of services and programs to assist students in maximizing their potential for success: short-term individual, couples, and group counseling, as well as crisis intervention, outreach, consultation, and referral services. The staff is licensed by the State of Texas and provides assistance to students who are dealing with academic skills concerns, situational crises, adjustment problems, and emotional difficulties. Information shared with the staff is treated confidentially and in accordance with Texas State Law. Location: Owens-Franklin Health Center Rm. 226. Phone: 936-261-3564

Testing
The Department of Testing administers College Board CLEP examinations, the HESI A2 for pre-nursing majors, LSAT for law school applicants and MPRE for second-year law students, the Experiential Learning Portfolio option, the Texas Success Initiative (TSI) Assessment, which determines college readiness in the state, and exam proctoring, among other service such as SAT and ACT for high school students. Location: Delco Rm. 141. Phone: 936-261-4286

Office of Diagnostic Testing and Disability Services
As a federally-mandated educational support unit, the Office of Disability Services serves as the repository for confidential disability files for faculty, staff, and students. For persons with a disability, the Office develops individualized ADA letters of request for accommodations. Other services include: learning style inventories, awareness workshops, accessibility pathways, webinars, computer laboratory with adapted hard and software, adapted furniture, proctoring of non-standardized test administrations, ASL interpreters, ALDs, digital recorders,
livescribe, Kurtzweil, and a comprehensive referral network across campus and the broader community. Location: Evans Hall Rm. 317. Phone: 936-261-3585

Veteran Affairs
Veterans Services works with student veterans, current military and military dependents to support their transition to the college environment and continued persistence to graduation. The Office coordinates and certifies benefits for both the G.I. Bill and the Texas Hazlewood Act. Location: Evans Hall Rm. 323. Phone: 936-261-3563

Office for Student Engagement
The Office for Student Engagement delivers comprehensive programs and services designed to meet the co-curricular needs of students. The Office implements inclusive and accessible programs and services that enhance student development through exposure to and participation in diverse and relevant social, cultural, intellectual, recreational, community service, leadership development and campus governance. Location: Memorial Student Center Rm. 221. Phone: 936-261-1340

Career Services
Career Services supports students through professional development, career readiness, and placement and employment assistance. The Office provides one-on-one career coaching, interview preparation, resume and letter writing, and career exploration workshops and seminars. Services are provided for students at the Northwest Houston Center and College of Nursing in the Medical Center twice a month or on a requested basis. Distance Learning students are encouraged to visit the Career Services website for information regarding services provided. Location: Evans Hall Rm. 217. Phone: 936-261-3570

UNIVERSITY RULES AND PROCEDURES

Disability Statement (Also See Student Handbook):
The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you believe you have a disability requiring an accommodation, please contact Disability Services, in Evans Hall, Room 317, or call 936-261-3585/3.

Academic Misconduct (See Student Handbook): You are expected to practice academic honesty in every aspect of this course and all other courses. Make sure you are familiar with your Student Handbook, especially the section on academic misconduct. Students who engage in academic misconduct are subject to university disciplinary procedures.

Forms of Academic Dishonesty:
1. Cheating: deception in which a student misrepresents that he/she has mastered information on an academic exercise that he/she has not mastered; giving or receiving aid unauthorized by the instructor on assignments or examinations.

2. Academic misconduct: tampering with grades or taking part in obtaining or distributing any part of a scheduled test.

3. Fabrication: use of invented information or falsified research.

4. Plagiarism: unacknowledged quotation and/or paraphrase of someone else’s words, ideas, or data as one’s own in work submitted for credit. Failure to identify information or essays from the Internet and submitting them as one’s own work also constitutes plagiarism.

Nonacademic Misconduct (See Student Handbook) The university respects the rights of instructors to teach and students to learn. Maintenance of these rights requires campus conditions that do not impede their exercise. Campus behavior that interferes with either (1) the instructor’s ability to conduct the class, (2) the inability of other students to profit from the instructional program, or (3) campus behavior that interferes with the rights of others will not be tolerated. An individual engaging in such disruptive
behavior may be subject to disciplinary action. Such incidents will be adjudicated by the Dean of Students under nonacademic procedures.

**Sexual Misconduct (See Student Handbook):**
Sexual harassment of students and employers at Prairie View A&M University is unacceptable and will not be tolerated. Any member of the university community violating this policy will be subject to disciplinary action.

**Title IX Statement**
Prairie View A&M University (PVAMU) is committed to supporting students and complying with the Texas A&M University System non-discrimination policy. It seeks to establish an environment that is free of bias, discrimination, and harassment. If you experience an incident of sex- or gender-based discrimination, including sexual harassment, sexual assault or attempted sexual assault, we encourage you to report it. While you may talk to a faculty member about an incident of misconduct, the faculty member must report the basic facts of your experience to Ms. Alexia Taylor, PVAMU’s Title IX Coordinator. If you would like to speak with someone who may be able to afford you privacy or confidentiality, there are individuals who can meet with you. The Title IX Coordinator is designated to handle inquiries regarding non-discrimination policies and can assist you with understanding your options and connect you with on- and off-campus resources. The Title IX Coordinator can be reached by phone at 936-261-2123 or in Suite 013 in the A.I. Thomas Administration Building.

**Class Attendance Policy (See Catalog for Full Attendance Policy)**
Prairie View A&M University requires regular class attendance. Attending all classes supports full academic development of each learner whether classes are taught with the instructor physically present or via distance learning technologies such as interactive video and/or internet.

Excessive absenteeism, whether excused or unexcused, may result in a student’s course grade being reduced or in assignment of a grade of “F”. Absences are accumulated beginning with the first day of class during regular semesters and summer terms. Each faculty member will include the University’s attendance policy in each course syllabus.

**Student Academic Appeals Process**
Authority and responsibility for assigning grades to students rests with the faculty. However, in those instances where students believe that miscommunication, errors, or unfairness of any kind may have adversely affected the instructor's assessment of their academic performance, the student has a right to appeal by the procedure listed in the Undergraduate Catalog and by doing so within thirty days of receiving the grade or experiencing any other problematic academic event that prompted the complaint.

**TECHNICAL CONSIDERATIONS**

*Minimum Recommended Hardware and Software:*
- Intel PC or Laptop with Windows 7; Mac with OS X; Smartphone or iPad/Tablet with Wi-Fi
- High speed Internet access
- 8 GB Memory
- Hard drive with 320 GB storage space
- 15” monitor, 800x600, color or 16 bit
- Sound card w/speakers
- Microphone and recording software
- Keyboard & mouse
- Most current version of Google Chrome, Safari, Internet Explorer or Firefox

*Note:* Be sure to enable Java & pop-ups in the Web browser preferences

Participants should have a basic proficiency of the following computer skills:
- Sending and receiving email
- A working knowledge of the Internet
- Proficiency in Microsoft Word (or a program convertible to Word)
- Proficiency in the Acrobat PDF Reader
- Basic knowledge of Windows or Mac O.S.

**Netiquette (online etiquette):**
Students are expected to participate in all discussions and virtual classroom chats as directed. Students are to
be respectful and courteous to others on discussions boards. Foul or abusive language will not be tolerated.

**Technical Support:**
Students should go to https://mypassword.pvamu.edu/ if they have password issues. The page will provide instructions for resetting passwords and contact information if login issues persist. For other technical questions regarding eCourses, call the Office of Distance Learning at 936-261-3283

**Communication Expectations and Standards:**
Emails or discussion postings will receive a response from the instructor, usually in less than 48 hours. Urgent emails should be marked as such. Check regularly for responses.

**Discussion Requirement:**
Online courses often require minimal to no face-to-face meetings. However, conversations about the readings, lectures, materials, and other aspects of the course can take place in a seminar fashion. This will be accomplished by the use of the discussion board. The exact use of discussion will be determined by the instructor.

*It is strongly suggested* that students type their discussion postings in a word processing application and save it to their PC or a removable drive before posting to the discussion board. This is important for two reasons: 1) If for some reason your discussion responses are lost in your online course, you will have another copy; 2) Grammatical errors can be greatly minimized by the use of the spell-and-grammar check functions in word processing applications. Once the post(s) have been typed and corrected in the word processing application, it/they should be copied and pasted to the discussion board.
College of Business  
Prairie View A&M University  

Guidelines and Expectations for Classroom Behavior  

(Approved by COB Faculty on August 17, 2004)  

“As a student in the Prairie View A & M University College of Business, I pledge to be always truthful, ethical and professional in my behavior.” (COB Student Code of Conduct – May 2005)  

The College of Business is committed to ensuring an optimal learning environment in each classroom. As a student in a College of Business class, your professors expect that you will adhere to the following guidelines for classroom etiquette.  

1. Be punctual. Arrive before your classes begin – do not be tardy.  
2. Stay for the duration of the class – do not leave the class unless prior permission has been granted.  
3. Turn off your cell phone, personal data assistant (Palm Pilots), pager and other electronic devices that may be distractions to others – no phone calls or text messaging are allowed while the class is in progress.  
4. Do not disturb or distract the class – avoid unnecessary discussions unless permitted by the professor.  
5. Come to class with a positive attitude for learning – be prepared for the class and stay focused on the class lecture.  
6. Do not engage in inappropriate physical gestures or body language; do not use expletives or profanity in the classroom or the hallways.  
7. Do not bring food and/or eat or drink in the classrooms or computer labs. The student lounge is located in room 1B121. Food and Beverages are not allowed in this room.  
8. Always be ethical in your conduct – do not misrepresent facts, or cheat or help others in cheating during exams, quizzes or homework.  
9. Be respectful of the professor and fellow students.  
10. Try your best not to miss any class; notify the professor in advance if you must miss a class due to illness, travel, or other unavoidable circumstances; the University catalog requires professor to monitor attendance and penalize poor attendance.  
11. Always be civil in your behavior – if there is a difference of opinion with the professor or another student, be polite during the exchange.  
12. Always dress in appropriate attire; dress in business attire when making presentations in class, attending a COB program with outside guests, or as required by the faculty.  
13. Exhibit good manners – if your behavior is perceived as rude, disrespectful or disruptive, apologize.  
14. Understand that violations of the above may result in reduced grade or expulsion from the class or the program.  

__________________________________________________________________________________________  
Student Signature  Student Name  Date  

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