ACCT4343 Financial Statement Analysis
Fall 2021

General Course Information

<table>
<thead>
<tr>
<th>Information Item</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Instructor:</td>
<td>Dr. Ron Stunda, PhD, CPA, CMA</td>
</tr>
<tr>
<td>Section # and CRN:</td>
<td>Section: Z01; CRN: 19484</td>
</tr>
<tr>
<td>Office Location:</td>
<td>Remote</td>
</tr>
<tr>
<td>Phone:</td>
<td>229-412-0401</td>
</tr>
<tr>
<td>Email Address:</td>
<td><a href="mailto:rastunda@pvamu.edu">rastunda@pvamu.edu</a></td>
</tr>
<tr>
<td>Office Hours:</td>
<td>M-F 8:00-4:00</td>
</tr>
<tr>
<td>Mode of Instruction:</td>
<td>Fully online-asynchronous</td>
</tr>
<tr>
<td>Course Location:</td>
<td>In eCourses</td>
</tr>
</tbody>
</table>

Catalog Description: This course is designed to equip the student with knowledge and skills of how to use financial statements in a variety of firm valuation contexts in the capital market. The student learns different valuation tools for evaluating a firm's accounting and financial performance, the concept of earnings quality, and other valuation related issues.

Prerequisites: ACCT3213 (Intermediate Accounting I) and FINA3103 (Principles of Finance)

Co-requisites:

Required Text(s):
2. Access Card to the Connect website; Connect helpdesk phone number: 800-331-5094

Recommended Text(s): Intermediate Accounting textbook

General Course Information Table

Student Learning Outcomes: The goal of this course is to equip accounting students with advanced skills and knowledge that are required during the managerial decision-making process.

<table>
<thead>
<tr>
<th>Upon successful completion of this course, students will be able to:</th>
<th>Program Learning Outcome Learning Outcome</th>
<th>Remark</th>
</tr>
</thead>
<tbody>
<tr>
<td>Comprehend fundamental concepts in firm valuation</td>
<td>BBA 1,2,4</td>
<td></td>
</tr>
<tr>
<td>Understand the overall structure of a firm's financial reporting systems</td>
<td>BBA 1</td>
<td></td>
</tr>
<tr>
<td>Be able to analyze three major financial statements:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance sheet</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Income statement</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Statement of cash flows</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Be able to assess a firm's liquidity, solvency, and profitability</td>
<td>BBA 1</td>
<td></td>
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<tr>
<td>Be able to evaluate major asset accounts on the balance sheet</td>
<td>BBA 1</td>
<td></td>
</tr>
<tr>
<td>Be able to appraise financial instruments on the balance sheet</td>
<td>BBA 1</td>
<td></td>
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</tbody>
</table>

Student Learning Outcomes Table

Note: BBA 1: Mastery of Content; BBA 2: Ethics; BBA 3 Global Perspective; BBA 4: Communications
Major Course Requirements

Method of Determining Final Course Grade

<table>
<thead>
<tr>
<th>Course Grade Requirement</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1) Student Introduction</td>
<td>25 points</td>
</tr>
<tr>
<td>2) Discussion Questions</td>
<td>255 points</td>
</tr>
<tr>
<td>3) Homework</td>
<td>210 points</td>
</tr>
<tr>
<td>4) Quizzes</td>
<td>210 points</td>
</tr>
<tr>
<td>5) 3 Exams</td>
<td>300 points</td>
</tr>
<tr>
<td>Total:</td>
<td>1,000 points</td>
</tr>
</tbody>
</table>

Grading Criteria and Conversion:
- A = 90-100% (900-1,000 points)
- B = 80-89% (800-899 points)
- C = 70-79% (700-799 points)
- D = 60-69% (600-699 points)
- F = <60% (< 600 points)

Detailed Description of Major Assignments:

<table>
<thead>
<tr>
<th>Assignment Title or Grade Requirement</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Introduction post due by Sunday midnight of week 1.</td>
<td></td>
</tr>
<tr>
<td>2. Discussion initial post due midnight each Thursday with 2 follow up posts by midnight each Sunday.</td>
<td></td>
</tr>
<tr>
<td>3. Weekly homework assignments due by midnight each Sunday. (Note: Final week’s assignments due Wednesday, December 1)</td>
<td></td>
</tr>
<tr>
<td>4. Quizzes due by midnight each Sunday.</td>
<td></td>
</tr>
</tbody>
</table>
| 5. Exam 1 due midnight Sunday, September 26  
Exam 2 due midnight Sunday, October 31  
Exam 3 due midnight Wednesday, December 1 | Live Zoom sessions each Sunday at 2:00 PM CT for questions/review. |
Course Procedures or Additional Instructor Policies

Access to eCourses at the PVAMU website (http://ecourses.pvamu.edu)
A student must log in eCourses at least twice per week to participate in a discussion forum per week. Also, the site includes regular class announcements, lecture notes, and other learning materials

Access to the Connect website
All assignments are available at the Connect website (https://connect.mheducation.com/class/b-lee-fall2020). A student must register for a Connect account with his/her verbatim name on the class roster. A student may take advantage of the 2-week free trial. Students should contact the Connect helpdesk at 800-331-5094 for any technical issues in the course of completing online assignments and forward a case number to the instructor with explanations immediately.

All class assessments should be completed and submitted on time as indicated in the Connect website. No late submission will be accepted except under extenuating circumstances. Accordingly, students need to complete scheduled assessments days ahead of the due date in case of unexpected computer crashes, power outages and the like at the last minute. Make-up assignments or tests may be allowed under extenuating circumstances; then, the student should receive approval from the instructor prior to the scheduled day by presenting supporting documents.

Online Discussion Forum: Each week there will be a discussion forum assignment. This is an opportunity for the students to interact with other students regarding the week’s topic. The initial post is due by midnight Thursday with two follow up posts due by midnight Sunday.

Homework, Quizzes, Exams:
The weekly homework, quizzes and three exams will be found in the Connect weekly content. The homework and quizzes are due midnight each Sunday. You will have 3 attempts at the homework questions and 2 attempts at the quiz questions. There will be one attempt associated with each exam.

Weekly Assignments:
Assignments are found in the syllabus and also in Connect. Weekly assignments are due by midnight each Sunday.

SmartBook:
As a review of each week’s topic material, you will find a SmartBook assignment. This is an ungraded assignment found in Connect each week that will walk you through the weekly material and quiz you on the chapter topics. This is a good review and preview for the weekly assignments and exams.

Live Zoom meetings:
Each Sunday afternoon at 2:00 PM Ct there will be a live Zoom session that is not mandatory but will permit students the opportunity to ask questions or review the weekly topic.

Office hours:
Should you have any questions that may arise during the course, please do not hesitate to email me. If need be, we can then arrange a one on one Zoom or phone conversation.

Panther Code of Honor
All members of the Prairie View A&M University community should conduct themselves in a manner appropriate for a community of scholars. All students are expected to obey the law, follow regulations and maintain absolute integrity and a high standard of individual honor in scholastic work and personal interaction.

College of Business Vision Statement
The Prairie View A&M University College of Business strives to be among the best regional business schools in the nation by empowering students from diverse backgrounds to reach their full potential.

College of Business Mission Statement
The Prairie View A&M University College of Business provides students from diverse academic and socioeconomic backgrounds with education that helps them become business professionals and leaders who are ethical, entrepreneurial, productive, and prepared to succeed in the global economy. The College achieves excellence
through quality teaching, research, service, and engagement with the business community
<table>
<thead>
<tr>
<th>Week</th>
<th>Topics</th>
<th>Assignment Due Dates</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Chapter 1-The Economic Setting for Financial Reporting</td>
<td>8/29/21</td>
</tr>
<tr>
<td>2</td>
<td>Chapter 2-Accrual Accounting and Income Determination</td>
<td>9/5/21</td>
</tr>
<tr>
<td>3</td>
<td>Chapter 3- Revenue Recognition</td>
<td>9/12/21</td>
</tr>
<tr>
<td>4</td>
<td>Chapter 4-The Balance Sheet and Statement of Cash Flows</td>
<td>9/19/21</td>
</tr>
<tr>
<td>5</td>
<td>Chapter 5-Accounting Changes and Restatements</td>
<td>9/26/21</td>
</tr>
<tr>
<td>6</td>
<td>Chapter 6-Essentials of Financial Statement Analysis</td>
<td>10/3/21</td>
</tr>
<tr>
<td>7</td>
<td>Chapter 7-The Role of Financial Information in Valuation</td>
<td>10/10/21</td>
</tr>
<tr>
<td>8</td>
<td>Chapter 8-The Role of Financial Information in Contracting</td>
<td>10/17/21</td>
</tr>
<tr>
<td>9</td>
<td>Chapter 9-Receiveables</td>
<td>10/24/21</td>
</tr>
<tr>
<td>10</td>
<td>Chapter 10-Inventories</td>
<td>10/31/21</td>
</tr>
<tr>
<td>11</td>
<td>Chapter 11-Long Lived Assets</td>
<td>11/7/21</td>
</tr>
<tr>
<td>12</td>
<td>Chapter 12-Liabilities</td>
<td>11/14/21</td>
</tr>
<tr>
<td>13</td>
<td>Chapter 13-Leases</td>
<td>11/21/21</td>
</tr>
<tr>
<td>14</td>
<td>Chapter 14-Income Taxes</td>
<td>12/1/21</td>
</tr>
</tbody>
</table>

Assignments are subject to change during the semester.
Student Support and Success

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. Phone: 936-261-1500; Website: J. B. Coleman Library.

Academic Advising Services
Academic Advising Services offers students a variety of services that contributes to student success and leads towards graduation. We assist students with understanding university policies and procedures that affect academic progress. We support the early alert program to help students get connected to success early in the semester. We help refer students to the appropriate academic support services when the student is unsure of the best resource for their needs. Some students are supported by faculty advisors in their respective colleges. Your faculty advisor can be identified in PantherTracks. Advisors with Academic Advising Services are available to all students. We are located across campus. You can find your advisor's location by academic major at the Academic Advising Website, Phone: 936-261-5911.

The University Tutoring Center
The University Tutoring Center (UTC) offers free tutoring and academic support to all registered PVAMU students. The mission of the UTC is to help provide a solid academic foundation that enables students to become confident, capable, independent learners. Competent and caring staff and peer tutors guide students in identifying, acquiring, and enhancing the knowledge, skills, and attitudes needed to reach their desired goals. Tutoring and academic support is offered face-to-face in the UTC, in virtual face-to-face sessions, and through online sessions at PVPlace. Other support services available for students include Supplemental Instruction, Study Break, Academic Success Workshops, and Algebra Study Jam. Location: J. B. Coleman Library, Rm. 307; Phone: 936-261-1561; Email: pvtutoring@pvamu.edu; Website: University Tutoring Center.

The Writing Center
The Writing Center provides well-trained peer tutors that assist students with writing assignments at any stage of the writing process. Tutors help students with various writing tasks from understanding assignments, brainstorming, drafting, revising, editing, researching, and integrating sources. Students have free access to Grammarly online writing assistance. Grammarly is an automated proofreading and plagiarism detection tool. Student must register for Grammarly by using their student email address. In addition, students have access to face-to-face as well as virtual tutoring services either asynchronously via email or synchronously via Zoom. Location: J. B. Coleman Library, Rm. 209; Phone: 936-261-3724; Website: The Writing Center; Grammarly Registration.

Academic Early Alert
Academic Early Alert is a proactive system of communication and collaboration between faculty, academic advisors, and PVAMU students that is designed to support student success by promptly identifying issues and allowing for intervention. Academic Early Alert helps students by providing a central location to schedule advising appointments, view advisor contact information, and request assistance. Students who recognize that they have a problem that is negatively affecting their academic performance or ability to continue school may self-refer an Academic Early Alert. To do so, students will log in to PVPlace and click on Academic Early Alert on the left sidebar. Phone: 936-261-5902; Website: Academic Early Alert.

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: Hobart Taylor, 2nd floor; Phone: 936-261-3564; Website: Student Counseling Services.
Office of Testing Services
Testing Services serves to create opportunities by offering suite of exams that aid in the students’ academic and professional success. Currently we administer entrance (HESI A2), college readiness (TSI assessment), Prior Learning (CLEP, DSST), and proctored exams. Location: Wilhelmina Delco, 3rd Floor, Rm. 305; Phone: 936-261-3627; Email: aetesting@pvamu.edu; Website: Testing Services.

Office of Diagnostic Testing and Disability Services
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, contact the Office of 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 hardware and software, adapted furniture, proctoring of non-standardized test administrations, ASL interpreters, ALDs, digital recorders, livescribe, and a comprehensive referral network across campus and the broader community. Location: Hobart Taylor, Rm. 1D128; Phone: 936-261-3583; Website: Disability Services.

Center for Instructional Innovation and Technology Services (CIITS)
Distance Learning, also referred to as Distance Education, is the employment of alternative instructional delivery methods to extend programs and services to persons unable to attend college in the traditional manner. The Center for Instructional Innovation and Technology Services (CIITS) supports student learning through online, hybrid, web-assisted and 2-way video course delivery. For more details and contact information, visit: CIITS Student Webpage; Phone: 936-261-3283.

Veteran Affairs
Veteran 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. 102; Phone: 936-261-3563; Website: Veteran Affairs.

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; Website: Office for Student Engagement.

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: Anderson Hall, 2nd floor; Phone: 936-261-3570; Website: Career Services.

University Rules and Procedures

Academic Misconduct (See Student Planner)
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 Planner, especially the section on academic misconduct (see University Administrative Guidelines on Academic Integrity). Students who engage in academic misconduct are subject to university disciplinary procedures. As listed in the PVAMU Undergraduate Catalog, Graduate Catalog, and the Student Planner, the following are examples of prohibited conduct. This list is not designed to be all-inclusive or exhaustive. In addition to academic sanctions, any student found to have committed or to have attempted to commit the following academic misconduct may also be subject to disciplinary review and action as outlined in the PVAMU Student Planner.
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 learned, giving or receiving aid unauthorized by the instructor on assignments or examinations. Examples: unauthorized use of notes for a test; using a “cheat sheet” on a quiz or exam; any alteration made on a graded test or exam which is then resubmitted to the teacher.

2. **Plagiarism:** Careless or deliberate use of the work or the ideas of another; representation of another’s work, words, ideas, or data as your own without permission or appropriate acknowledgment. Examples: copying another’s paper or answers, failure to identify information or essays from the Internet and submitting or representing it as your own; submitting an assignment which has been partially or wholly done by another and claiming it as yours; not properly acknowledging a source which has been summarized or paraphrased in your work; failure to acknowledge the use of another’s words with quotation marks.

3. **Multiple Submission:** Submission of work from one course to satisfy a requirement in another course without explicit permission. Example: using a paper prepared and graded for credit in one course to fulfill a requirement and receive credit in a different course.

4. **Conspiracy:** Agreeing with one or more persons to commit an act of academic/scholastic dishonesty.

5. **Fabrication of Information/Forgery:** Use or submission of contrived, invented, forged, or altered information in any assignment, laboratory exercise, or test; tampering with or production of a counterfeit document, particularly documents which make up the student’s academic record. Examples: making up a source or citing nonexistent publication or article; representing made up data as real for an experiment in a science laboratory class; forging a change of grade or student withdrawal record; falsifying any document related to a student academic exercise.

**Nonacademic Misconduct (See Student Planner)**
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, or (2) the ability of students to benefit from the instructional program, or (3) 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 Office for Student Conduct under nonacademic procedures.

**Sexual Misconduct**
Sexual harassment of students and employees at Prairie View A&M University is unacceptable and will not be tolerated. Any member of the university community violating the university’s sexual harassment policy will be subject to disciplinary action. In accordance with the Texas A&M University System guidelines, your instructor is obligated to report to the Office of Title IX Compliance (titleixteam@pvamu.edu) any instance of sexual misconduct involving a student, which includes sexual assault, stalking, dating violence, domestic violence, and sexual harassment, about which the instructor becomes aware during this course through writing, discussion, or personal disclosure. The faculty and staff of PVAMU actively strive to provide a learning, working, and living environment that promotes respect that is free from sexual misconduct, discrimination, and all forms of violence. If students, faculty, or staff would like assistance, or have questions, they may contact the Title IX Coordinator at 936-261-2144 or titleixteam@pvamu.edu. More information can be found at the Title IX Webpage including confidential resources available on campus.

**Pregnancy, Pregnancy-related, and Parenting Accommodations**
Title IX of the Education Amendments of 1972 prohibits sex discrimination, which includes discrimination based on pregnancy, marital status, or parental status. Students seeking accommodations related to pregnancy, pregnancy-related condition, or parenting (reasonably immediate postpartum period) are encouraged to contact Student Disability Services or the Dean of Students’ Office for additional information and to request accommodations. More information can be found at this webpage.

**Non-Discrimination Statement**
Prairie View A&M University does not discriminate on the basis of race, color, sex, religion, national origin, age, disability, genetic information, veteran status, sexual orientation or gender identity in its programs and activities. The University is committed to supporting students and complying with the Texas A&M University System nondiscrimination policy. It seeks to establish an environment that is free of bias, discrimination, and harassment. If you experience an incident of discrimination or harassment, we encourage you to report it. 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
Director of Equal Opportunity & Diversity has been designated to handle inquiries regarding the non-discrimination policies, and can be reached at Harrington Science Building, Suite 109 or by phone 936-261-1744 or 1792.

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 University Catalog and by doing so within thirty days of receiving the grade or experiencing any other problematic academic event that prompted the complaint. Students can file Academic Complaints and/or Grade Appeals at this webpage.

Technical Considerations

Minimum Recommended Hardware and Software:
- Intel PC or Laptop with Windows 10 or later version; Mac with OS High Sierra*
- 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 or Firefox

*Smartphone, Google Chrome books and Android tablets may not be supported. iPads are the only tablets supported.

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 emails
- A working knowledge of the Internet
- Microsoft Word (or a program convertible to Word)
- Acrobat PDF Reader
- Windows or Mac OS
- Video conferencing software

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. Do not use ALL CAPS for communicating to others AS IT CAN BE INTERPRETED AS YELLING. Avoid slang terms such as “wassup?” and texting abbreviations such as “u” instead of “you.” Limit and possibly avoid the use of emoticons. Be cautious when using humor or sarcasm as tone is sometimes lost in an email or discussion post and the message might be taken seriously or sound offensive.

Video Conferencing Etiquette
When using Zoom, WebEx or other video conferencing tools, confirm the visible area is tidy, clear of background clutter, inappropriate or offensive posters, and other distractions. Ensure you dress appropriately and avoid using high traffic or noisy areas. Stay muted when you are not speaking and avoid eating/drinking during session. Before class session begins, test audio, video and lighting to alleviate technology issues.
Technical Support
Students should go to the Password Reset Tool 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 Center for Instructional Innovation and Technology Services (CIITS) at 936-261-3283 or email ciits@pvamu.edu.

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 such as Word 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, copy and paste to the discussion board.

COVID-19 Campus Safety Measures
To promote public safety and protect students, faculty, and staff during the COVID-19 pandemic, Prairie View A&M University has adopted policies and practices for the Fall 2020 academic term to limit virus transmission. Students must observe the following practices while participating in face-to-face courses and course-related activities (office hours, help sessions, transitioning to and between classes, study spaces, academic services, etc.):

- **Self-monitoring** - Students should follow CDC recommendations for self-monitoring. Students who have a fever or exhibit symptoms of COVID-19 should participate in class remotely and should not participate in face-to-face instruction.

- **Face Coverings** - Face coverings (cloth face covering, surgical mask, etc.) must be properly worn in all non-private spaces including classrooms, teaching laboratories, common spaces such as lobbies and hallways, public study spaces, libraries, academic resource and support offices, and outdoor spaces where 6 feet of physical distancing is difficult to reliably maintain.

- **Physical Distancing** - Physical distancing must be maintained between students, instructors, and others in course and course-related activities.

- **Classroom Ingress/Egress** - Students must follow marked pathways for entering and exiting classrooms and other teaching spaces. Students should leave classrooms promptly after course activities have concluded, should not congregate in hallways and should maintain 6-foot physical distancing when waiting to enter classrooms and other instructional spaces.

- **Face-to-face Class** - To attend a face-to-face class, students must wear a face covering (or a face shield if they have an exemption letter). If a student refuses to wear a face covering, the instructor should ask the student to leave and join the class remotely. If the student does not leave the class, the faculty member should report that student to the Office for Student Conduct for adjudication. Additionally, the faculty member may choose to teach that day’s class remotely for all students.
• **COVID-19 Guidelines for Student Conduct Adjudication** - The mandatory COVID-19 Training/Certification taken by all students serves as the 1st Warning for violation of COVID-19 Guidelines.
  
  o 1st incident: upon review of Incident Report and finding of responsibility — Conduct Probation
  
  o 2nd incident: upon review of Incident Report and finding of responsibility — Suspension
  
  o Consult the Code of Student Conduct in the Student Planner or Student Conduct website for additional information on Conduct Probation and Suspension.

• **Personal Illness and Quarantine** - Students required to quarantine must participate in courses and course-related activities remotely and must not attend face-to-face course activities. Students should notify their instructors of the quarantine requirement. Students under quarantine are expected to participate in courses and complete graded work unless they have symptoms that are too severe to participate in course activities. Students experiencing personal injury or illness that is too severe for the student to attend class qualify for an excused absence. To receive an excused absence, students must provide appropriate documentation to the Office for Student Conduct, studentconduct@pvamu.edu.