

ACCT5317 Accounting for Managerial Decision Making Fall 2021

General Course Information

Information Item	Information
Instructor:	BuRyung Brian Lee, Ph.D., CPA, CMA (inactive)
Section # and CRN:	Section: N01; CRN: 18768
Office Location:	Agriculture/Business Multipurpose Building #457
Office Phone:	936-261-9258
Email Address:	brlee@pvamu.edu
Office Hours:	Zoom office hours from 6:00 pm to 8:00 pm on T/Th by appointment
Mode of Instruction:	Internet, including Zoom meetings
Course Location:	In eCourses
Class Days & Times:	
Catalog Description:	A study of the preparation of internal reports for decision making, planning and control. Additional areas of study include cost determination, budgeting, and quantitative techniques.
Prerequisites:	ACCT5300 or equivalent
Co-requisites:	
Required Text(s):	1. Wild and Shaw, <i>Managerial Accounting</i> (8 th edition), McGraw-Hill ISBN 978-1-260-72784-5 https://connect.mheducation.com/class/b-lee-fall-2021 2. Access Card to the Connect website; Connect helpdesk phone number: 800-331-5094
Recommended Text(s):	The list of supplementary reading materials

General Course Information Table

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

Upon successful completion of this course, students will be able to:	Program Learning Outcome Alignment	Remark
1. Understand the role of managerial accounting.	MSA 1,2,4	
2. Apply the cost-volume-profit analysis to business decisions	MSA 1	
3. Understand characteristics of product and process costs to define the costing system.	MSA 1	
4. Appreciate the role of activity-based cost systems for manufacturing and service firms.	MSA 1	
5. Develop budgeting plans.	MSA 1	
6. Formulate operational performance measures.	MSA 1	
7. Assess the relevance of costs associated with managerial decision making.	MSA 1	
8. Make informed decisions of capital expenditure.	MSA 1,2,4	

Student Learning Outcomes Table

Note: MSA 1: Mastery of Content; MSA 2: Ethics; MSA 3: Global; MSA 4: Communications

Major Course Requirements

Method of Determining Final Course Grade

Course Grade Requirement	Value	Total
1) Article reviews		40 points
2) Excel project		50 points
3) Video lectures (Vs)		60 points
4) SmartBooks (SBs)		100 points
5) Exercises (Es)		100 points
6) Quizzes		100 points
7) 2 Tests	100 each	200 points
8) Participation/Contributions to learning*		50 points
Total:		700 points

Course Grade Requirement Table

Grading Criteria and Conversion:

A = $\geq 90\%$

B = $\geq 80\%$

C = $\geq 70\%$

D = $\geq 60\%$

F = $< 60\%$

Note: The grading scale could be adjusted if the instructor deems it necessary; * see Live Zoom meetings below for bonus points.

Detailed Description of Major Assignments:

Assignment Title or Grade Requirement	Description
1.	Students should choose one of the two sunk cost articles (Arkes and Blumer 1985 and Thaler 1999) for Article Review 1 and Keefer (2019) for Article Review 2 listed below. In each article review, students should include 1) article title, 2) source, 3) student name, 4) synopsis and 5) critical comments. Each report will be graded according to four major criteria: 1) relevance, 2) completeness, 3) critical insights, and 4) English usage. An article review is limited to two pages of double-spaced text and should be submitted via the assignment dropbox on the Connect website by the due date.
2.	This project is designed to demonstrate (1) abilities to develop <i>pro forma</i> financial statements and (2) proficiency in programming Excel codes, including regression analysis. Students need to create the master budget of a hypothetical firm by including sales budget, selected expense budgets, cash flows budget, income statement, and balance sheet. Raw data can be manually entered into the master budget system. However, financial statements must be automatically generated in the Excel system. The first sheet should include a description of the firm's business and the list of budgets and financial statements developed.
3.	Video tutorials (Vs) are organized for major learning subjects in each chapter. Students should complete questions in Vs to earn points. Note: the due date of a video tutorial cannot be extended under any circumstance.
4.	Each SB assignment includes two parts: lecture notes and a series of questions. All questions should be correctly answered for the maximum possible points. If a student misses a question, the same question will appear again later. Thus, it is essential to complete each SB assignment. Note: the due date of an SB assignment cannot be extended under any circumstance.

5.	An exercise (E) assignment includes problems available at the end of each chapter. Each assignment can be submitted twice, and higher scores will be chosen toward the course grade. Since solutions to the questions are automatically available after the second submission, students are encouraged to submit each assignment twice.
6.	Each one-hour quiz may include a few problem-solving questions and about ten multiple-choice questions concerning topics in the previous two or three chapters. One submission of each quiz is allowed
7.	The mid-term and final tests are scheduled in the course syllabus. Each exam has two hours to complete.

Course Procedures or Additional Instructor Policies

Access to eCourses at the PVAMU website (<http://ecourses.pvamu.edu>)

Students are required to log in to eCourses twice or more per week and participate in a discussion forum. Also, the site includes regular class announcements, lecture notes, and other learning materials

Access to the Connect website

Tests, quizzes, and all assignments are available at the Connect website (<https://connect.mheducation.com/class/b-lee-fall-2021>).

Students must register for a Connect account with their verbatim name on the class roster. The Connect registration will be closed on **September 19, 2021**. Students may take advantage of the 2-week free trial. Students should contact the Connect helpdesk at **800-331-5094** for any technical issues in 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 on the Connect website or the course syllabus. 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 E assignments may be allowed under extenuating circumstances; then, the student should receive approval from the instructor before the scheduled day by presenting the supporting documents.

Online Discussion: The student should interact with classmates to explore questions and comments about the content of this course; thus, active participation would lead to desirable learning outcomes.

Online discussions are graded based on:

1. Frequency: The student is supposed to log into the eCourses platform and to post (or reply) in the threaded discussion topics at least two separate days 48 hours apart per week.
2. Content: The student should demonstrate strong evidence of reading, reflection, and composition in their post. The student continues previous entries by adding more information or examples that clarify the concepts under discussion in their own words. References should be properly cited.

Note: The instructor encourages students to send an eCourses email to one recipient at a time. If there is a need to share an email with multiple recipients, contact the instructor first.

Live Zoom meetings:

As shown in the semester calendar, Zoom meetings will take place on the three selected Saturdays from 9:00 to 11:00 am.

Zoom office hours:

The instructor will hold office hours using Zoom from 6:00 to 8:00 pm on Tuesdays or Thursdays by appointment. To avoid a situation where multiple students would like to talk with the instructor simultaneously, students should email their requested 15-minute meeting slot to the instructor by 5 pm the day before the meeting date (i.e., Monday for the Tuesday meeting while Wednesday for the Thursday meeting). The instructor will send a confirmation email. Note: the instructor may not be available during office hours if an appointment is not made in advance. The instructor will talk to students on the phone if they need help outside office hours—please email the instructor with a request for a phone conference.

Contact information email:

Please upload your contact information sheet under Dropbox on the Connect website by September 13, 2021. The sheet includes (1) phone number(s), (2) personal email address, (3) occupation, (4) undergraduate major, and (5) name of undergraduate institution.

Formatting Documents

Microsoft Word is the standard word processing tool used at PVAMU. If you are using other word processor programs, be sure to use the "save as" tool and save the document in either the Microsoft Word, Rich-Text, or plain text format.

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. Please carefully read the university rules about academic and nonacademic misconduct below. **If students engage in any acts that violate the university rules about academic and nonacademic misconduct, they may not earn a B or higher course grade regardless of their course performance throughout the semester.**

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

Semester Calendar

Date	Learning Mode	Topics	Remark
Aug 28	Zoom meeting 9:00-11:00 am	Ch.1. Managerial accounting concepts and principles Ch.2. Job order costing and analysis	
Sept. 4	Online	Ch.2.	
11	Online	Ch.3. Process costing and analysis	
18	Online	Ch.4. Activity-based costing and analysis	
25	Online	Ch.5. Cost behavior and cost-volume-profit analysis	
Oct. 2	Online	Ch.6. Variable costing and analysis	
9	Online	Ch.7. Master budgets and planning	Article review 1 due on Oct. 10
16	Online	Mid-term Test (Oct 16&17)	
23	Zoom meeting 9:00-11:00 am	Ch.8. Flexible budgets and standard costs	
30	Online	Ch.9. Performance measurement and responsibility accounting	Excel Project due on Oct 31
Nov. 6	Online	Ch.10. Relevant costing for managerial decisions	
13	Online	Ch.11. Capital budgeting and investment analysis Appendix B	Article review 2 due on Nov. 14
20	Zoom meeting 9:00-11:00 am.	Ch.13. Analysis of financial statements	
27	Online	Review	
Dec. 4	Online	Final Test (Dec. 4&5)	

A student should keep an eye out for any changes to the course syllabus. The instructor reserves the right to change the syllabus as he deems it necessary.

List of Supplementary Articles

- Anderson, M. A., R. D. Banker, and S. Janakiraman. 2003. Are selling, general, and administrative costs “sticky”? *Journal of Accounting Research* 41, 47-63
- Arkes, H.R., and C. Blumer. 1985. The psychology of sunk costs. *Organization Behavior and Human Decision Processes*, 35, pp. 124-140.**
- Axelsson, D., M. Fogelkvist, G.M. Cunningham. 2012. Product costing at fine foods: is it a symptom or the problem? *Strategic Finance*. August, pp.47-52.
- Banker, R.D., I.R. Bardhan, and T. Chen. 2008. The role of manufacturing practices in mediating the impact of activity-based costing on plant performance. *Accounting, Organizations and Society* 33(1), pp.1–19.
- Bart, C. K. 1988. Budgeting gamesmanship. *The Academy of Management Executive*. Nov. (2-4), pp. 285
- Carr, L.P. 1993. Unbundling the cost of hospitalization. *Management Accounting*. Nov. (75-5), pp. 43.
- Cooper, R. and R.S. Kaplan. 1988. How cost accounting distorts product costs. *Management Accounting*. April (69-10), pp. 20.
- Davila, T. and Wouters, M. 2005. Managing budget emphasis through the explicit design of conditional budgetary slack. *Accounting, Organizations and Society* 30, pp.587–608.
- Enslin, Z. 2020. Enhancing decision-making skills: Know and avoid frame dependence bias. *Management Accounting Quarterly*. Spring 21(3).
- Friedman, A.L. and S.R. Lyne. 1997. Activity-based techniques and the death of the bean counter. *European Accounting Review* 6(1), pp.19–44.
- Gebler, D. 2006. Creating an ethical culture. *Strategic Finance*. May (87-11), pp. 28.
- Hopper, T., T. Koga and J. Goto. 1999. Cost accounting in small and medium sized Japanese companies: an exploratory study. *Accounting & Business Research*. 30(1), pp.73–87.
- Keefer, Q. A. 2017. The sunk-cost fallacy in the National Football League: Salary cap value and playing time. *Journal of Sports Economics*. 18(3), pp. 282-297.**
- Keefer, Q. A. 2019. Do sunk costs affect expert decision making? Evidence from the within-game usage of NFL running backs. *Empirical Economics*, 56, pp. 1769-1796.**
- Kocakulah, M. C. and S. Komissarov. 2020. Using activity-based costing to increase profitability of individual deposit services in banking. *Management Accounting Quarterly*. Winter 30(2)
- MacArthur, J.B., B.E. Waldrup, and G.R. Fane. 2004. Caution: Fraud Overhead. *Strategic Finance*. Oct. (86-4), pp. 28.
- Manning, K.H. 1995. Distribution channel profitability. *Management Accounting*, p. 44.
- Pitta, D., F. Franzak, and D. Fowler. 2006. A strategic approach to building online customer loyalty: Integrating customer profitability tiers. *Journal of Consumer Marketing*, pp. 421-429.
- Luther, Robert G. 1992. Fixed costs and sunk costs in decision-making. *Management Accounting*, 70(1), pp. 37-38.
- Roslender, R. and S.J. Hart. 2003. In search of strategic management accounting: theoretical and field study perspectives. *Management Accounting Research* 14(3), pp. 255–79.
- Seitz, J., T. Truitt, M. Bruce, and M. Wiese. 2020. The Dodd-Frank whistleblower provisions: An empirical examination of effectiveness using the theory of planned behavior. *Management Accounting Quarterly*. Winter 21(22).
- Simmonds, K. 1981. Strategic management accounting. *Management Accounting*. 59(4), pp.26–29.
- Steele, R. and C. Albright. 2004. Games managers play at budget time. MIT Sloan Management Review, 45(3) Downloaded from <http://sloanreview.mit.edu/article/games-managers-play-at-budget-time/>
- Taylor, A., T. Kowalczyk, E. Love, A. P. Shaw. 2019. The budget game: An experiment involving behavior and spending choices. *Management Accounting Quarterly*. Winter 20(2).
- Thaler, R. H. 1999. Mental accounting matters. *Journal of Behavior Decision Making*, 12, pp. 183-206.**

Student Support and Success

John B. Coleman Library

The John B. Coleman Library's mission is to enhance the scholarly pursuit of knowledge, to foster intellectual curiosity, and to promote life-long learning and research through our innovative services, resources, and cultural programs, which support the Prairie View A&M University's global mission of teaching, service, and research. It maintains library collections and access both on campus, online, and through local agreements to further the educational goals of students and faculty. Website: <https://www.pvamu.edu/library/>; Phone: 936-261-1500

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 they are unsure of the best resource for their needs. Faculty advisors support some students 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. Find your advisor's location by academic major at www.pvamu.edu/advising. 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 are offered face-to-face in the UTC, in virtual face-to-face sessions (<https://www.pvamu.edu/student-success/sass/university-tutoring-center/>), and through online sessions (<https://www.pvamu.edu/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: <https://www.pvamu.edu/student-success/sass/university-tutoring-center/>

Writing Center

The Writing Center provides well-trained peer tutors to 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. Students must register for Grammarly by using their student email address. In addition, students have access to face-to-face and virtual tutoring services either asynchronously via email or synchronously via Zoom. Location: J. B. Coleman Library, Rm. 209; Phone: 936-261-3724; Website: <https://www.pvamu.edu/student-success/writing-center/>; Grammarly Registration: <https://www.grammarly.com/enterprise/signup>

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 Alerts help 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 PV Place and click on Academic Early Alert on the left sidebar. Phone: 936-261-5902; Website: <https://www.pvamu.edu/student-success/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 assists 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: <https://www.pvamu.edu/healthservices/student-counseling-services/>

Office of Testing Services

Testing Services serves to create opportunities by offering a 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: www.pvamu.edu/testing

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 hard and software, adapted furniture, proctoring 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: <https://www.pvamu.edu/disabilityservices/>

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-assist, and 2-way video course delivery. For more details and contact information, visit: <https://www.pvamu.edu/dlearning/distance-learning-2-2/students-2/>; Phone: 936-261-3283

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. 102; Phone: 936-261-3563; Website: <https://www.pvamu.edu/sa/departments/veteranaffairs/>

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: <https://www.pvamu.edu/studentengagement/>

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: <https://www.pvamu.edu/careerservices/>

University Rules and Procedures

Academic Misconduct

Academic dishonesty is defined as any form of cheating or dishonesty that has the effect or intent of interfering with any academic exercise or fair evaluation of a student's performance. The college faculty can provide additional information, particularly related to a specific course, laboratory, or assignment.

You are expected to practice academic honesty in every aspect of this course and all other courses. Make sure you are familiar with the *University Administrative Guidelines on Academic Integrity*, which can be found on the [Academic Integrity webpage](#). Students who engage in academic misconduct are subject to university disciplinary procedures. As listed in the *University Administrative Guidelines on Academic Integrity*, the University Online Catalog, and the

Student Code of Conduct, 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 academic misconduct that is also a violation of criminal law may also be subject to disciplinary review and action by the Office of Student Conduct (as outlined in the Student Code of Conduct).

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. Collusion: When more than one student or person contributes to a piece of work that is submitted as the work of an individual;
4. Conspiracy: Agreeing with one or more persons to commit an act of academic/scholastic dishonesty; and
5. 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.

Nonacademic Misconduct

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. The Office of Student Conduct will adjudicate such incidents 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 www.pvamu.edu/titleix, 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 conditions, 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.

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 non-discrimination 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 at 936-261-1744 or 1792.

Class Attendance Policy (See the University Online Catalog for Full Attendance Policy)

Prairie View A&M University requires regular class attendance. Attending all classes supports the 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 the internet. Excessive absenteeism, whether excused or unexcused, may result in a student's course grade being reduced or in the 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 rest 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 Online 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 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

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

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

Participants should have a basic proficiency of the following computer skills:

- Sending and receiving email
- 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 discussion 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 the session. Before the class session begins, test audio, video, and lighting to alleviate technology issues.

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 Center for Instructional Innovation and Technology Services 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 occur in a seminar fashion. The use of the discussion board will accomplish this. The instructor will determine the exact use of discussion boards.

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 coronavirus pandemic, PVAMU has adopted policies and practices to limit virus transmission.

- **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.) are recommended in 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 challenging to maintain reliably.
- **Physical Distancing** - Physical distancing should be maintained between students, instructors, and others in course and course-related activities where possible.
- **Personal Illness and Quarantine** - Students required to quarantine are to 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.