ACCT 3223 – Intermediate Accounting II  
Spring 2021

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: 10AM to 11AM on Mondays and Thursdays via Zoom (Links are posted on Canvas under Zoom tab.)

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

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

<table>
<thead>
<tr>
<th></th>
<th>Program Learning Goals</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Demonstrate the accounting methods for liabilities and stockholder’s equity</td>
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<tr>
<td>2</td>
<td>Demonstrate the accounting methods for investments</td>
</tr>
<tr>
<td>3</td>
<td>Explain the reporting of revenues and earnings</td>
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<tr>
<td>4</td>
<td>Illustrate the preparation of statement of cash flow</td>
</tr>
<tr>
<td>5</td>
<td>Describe the footnotes disclosure</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 Discussions</td>
<td>6 assignments</td>
<td>50</td>
<td>10%</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 student 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>Activity</th>
<th>Instructions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Video Lectures and Notes Submission</td>
<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 in a week based on completion, unless otherwise noticed; Due every Monday and Thursday; Late submission not accepted.</td>
</tr>
<tr>
<td>WileyPLUS HW</td>
<td>Complete on WileyPLUS (no alternative formats available). Due every Monday and Thursday, automatically graded; 50% credits if submitted after due dates but before the following exam; 0, afterward.</td>
</tr>
<tr>
<td>Forum Discussion</td>
<td>Post your discussion on Canvas; Includes various current accounting issues and exam reviews; Graded in a week, unless otherwise noticed.</td>
</tr>
<tr>
<td>Exam</td>
<td>Proctored via Examity; Web camera required; Screen sharing required;</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 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 (Week 1-3)</td>
<td>Goal 1,4</td>
<td>LO1: Demonstrate the accounting methods for liabilities and stockholder’s equity;</td>
<td>Chapter 13: Current liabilities and contingencies</td>
<td>Videos, homework, discussions, Exam 1</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Chapter 14: Long-term liabilities</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Chapter 15: Stockholders’ equity</td>
<td></td>
</tr>
<tr>
<td>Module 2: EPS and Investments (Week 4-5)</td>
<td>Goal 1,4</td>
<td>LO2: Demonstrate the accounting methods for investments;</td>
<td>Chapter 16: Dilutive securities and earnings per share</td>
<td>Videos, homework, Discussions; Exam 2</td>
</tr>
<tr>
<td></td>
<td></td>
<td>LO3: Explain the reporting of revenues and earnings;</td>
<td>Chapter 17: Investment</td>
<td></td>
</tr>
<tr>
<td>Module 3: Revenue, cash flow statements &amp; disclosure (Week 6-8)</td>
<td>Goal 1,4</td>
<td>LO3: Explain the reporting of revenues and earnings;</td>
<td>Chapter 18: Revenue recognition</td>
<td>Videos, homework, Exam 3</td>
</tr>
<tr>
<td></td>
<td></td>
<td>LO4: Illustrate the preparation of statement of cash flow;</td>
<td>Chapter 23: Statement of cash flows</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>LO5: Describe the footnotes disclosure;</td>
<td>Chapter 24: Disclosure in financial reporting</td>
<td></td>
</tr>
</tbody>
</table>

### COURSE CALENDAR

<table>
<thead>
<tr>
<th>Week and Date</th>
<th>Chapter</th>
<th>Assignments</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Monday</td>
<td>18-Jan</td>
</tr>
<tr>
<td></td>
<td>Thursday</td>
<td>21-Jan Chapter 13 Notes-1 HW-1 Forum-Introduce Yourself</td>
</tr>
<tr>
<td>2</td>
<td>Monday</td>
<td>25-Jan Chapter 14 Notes-2 HW-2</td>
</tr>
<tr>
<td></td>
<td>Thursday</td>
<td>28-Jan Chapter 14 Notes-3 HW-3 Forum-Liabilities</td>
</tr>
<tr>
<td>3</td>
<td>Monday</td>
<td>1-Feb Chapter 15 Notes-4 HW-4</td>
</tr>
<tr>
<td></td>
<td>Thursday</td>
<td>4-Feb Exam 1</td>
</tr>
<tr>
<td>4</td>
<td>Monday</td>
<td>8-Feb Chapter 16 Notes-5 HW-5</td>
</tr>
<tr>
<td></td>
<td>Thursday</td>
<td>11-Feb Chapter 17 Notes-6 HW-6 Forum-Executive Compensation</td>
</tr>
<tr>
<td>5</td>
<td>Monday</td>
<td>15-Feb Chapter 17 Notes-7 HW-7</td>
</tr>
<tr>
<td></td>
<td>Thursday</td>
<td>18-Feb Exam 2</td>
</tr>
<tr>
<td>6</td>
<td>Monday</td>
<td>22-Feb Chapter 18 Notes-8 HW-8</td>
</tr>
<tr>
<td></td>
<td>Thursday</td>
<td>25-Feb Chapter 23 Notes-9 HW-9</td>
</tr>
<tr>
<td>7</td>
<td>Monday</td>
<td>1-Mar Chapter 23 Notes-10 HW-10</td>
</tr>
<tr>
<td></td>
<td>Thursday</td>
<td>4-Mar Chapter 24 Notes-11 HW-11</td>
</tr>
<tr>
<td>8</td>
<td>Monday</td>
<td>8-Mar Module Review</td>
</tr>
<tr>
<td></td>
<td>Wednesday</td>
<td>10-Mar Exam 3</td>
</tr>
</tbody>
</table>
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 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 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.

For the purposes of this class, you must log into Canvas two times a week to maintain attendance. Attendance will be checked by login records and weekly quizzes.

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](mailto:studentconduct@pvamu.edu).
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 professors 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 you 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