



**University of Nevada, Las Vegas  
Lee School of Business  
Department of Accounting**

**MBA 761  
Accounting for Managers**

**Hybrid Experience: Face-to-Face and Online Activities**

This course is designed to provide a hybrid experience, including both face-to-face and online activities. Contact time will be divided in the following way:

- 50 % face-to-face
- 50 % online

Online sessions will be a blend of self-paced and group activities using WebCampus/Canvas. Online activities will consist of discussion forums as well as completion of 10-K project and quizzes. **Exams and final presentation will be online if the course become 100% online.**

**Learning Objectives**

After completion of this course, the student should be able to:

**Knowledge**

K1: Demonstrate basic knowledge of the process by which business entities record, classify, summarize and present economic transactions.

K2: Gain in-depth understanding of the complexity of the accounting information that is presented in financial statements and learn the ability to analyze financial information.

K2: Develop a basic understanding of managerial accounting.

**Performance Skills**

P1: Familiarize with the components of a Form 10-K, analyze a firm's financial reporting in the context of financing, investing and operating activities, and assess future potential of the firm based on its historical record, in particular financial performances and cash flows.

P2: Apply ethical reasoning toward accounting issues and earnings management.

P3: Use managerial accounting tools and analyze a firm's cost information.

## Dispositions

D1: Demonstrate a critical, analytical mindset to managerial decisions, quality of financial reporting and potential sources of earnings management.

## Results

R1: Develop the foundation for evaluating managerial decisions and the quality of an entity's financial reports.

## **Required Course Materials**

Miller-Nobles & Mattison. Horngren's Financial and Managerial Accounting, 7<sup>th</sup> Edition. Pearson. 2021. MyAccountingLab with eText ISBN: 9780136516255.

## **Websites:**

SEC Edgar: <https://www.sec.gov/edgar/searchedgar/companysearch.html>

Simple research checks: [www.seekingalpha.com](http://www.seekingalpha.com)

Environment, Social and Gov. Index: <https://www.msci.com/what-is-esg>

CSI market: <https://csimarket.com/>

## **Getting Help**

If you have questions, feel free to email me. All email questions will be responded 24 hours during the business week. I frequently check my e-mail on weekends as well, but I can only commit to a response by the following Monday.

## **Exams**

**There will be two exams.** No make-up exams after the exam schedule/date unless there is a medical or family emergency. Medical and family emergencies are the only valid reasons that will be accepted for missing an exam. Medical or family emergency reason must be supported with *original* documentation (e.g., an original, signed note from a licensed physician and not a copy). It is important for students to provide this documentation as soon as possible via emails. No more than one exam will be excused for any reason. If a reason for missing an exam is not considered valid, the student will receive a zero on the exam. If extenuating circumstances prevent a student from taking an exam at the specified time, he or she must make arrangements with me at least several days prior to the date of the exam. In such circumstances, I reserve the right to impose up to a 20% penalty for such special arrangements.

The use of a standard financial calculator is strongly encouraged, except for a graphing calculator or a calculator that stores information on any test or exam (this includes cell phone calculators). Students have seven days to request for a grade revision. After seven days, exam scores are final and will not be adjusted.

## **Course Website**

The course web site is located in Canvas. Canvas is used to post class materials (including the syllabus), assignments, grades, and any announcements that need to be made outside of class.

Changes to this syllabus will be included in a revised syllabus and an up-to-date copy will be posted in Canvas. This syllabus should be the first document you refer to should you have any questions about this course. If this document does not answer your question or you need clarification on an item, then (and only then) you may email me the question. If you email me and your question can be answered by this syllabus, I will simply reply to your email with the comment: "See Syllabus."

### **MyLab & Mastering Homework**

**There will be 24 MyLab homework (HW) assignments.** MyLab is an on-line homework program designed to allow you to do homework problems and get immediate feedback on whether or not you did them correctly.

To access MyLab, you need to do the following:

1.) **Complete the registration to join your class with MyLab. This registration must be done from Canvas.** You can find the link for registration by clicking on Pearson MyLab Accounting (left side, right below Discussions). Information on student registration instructions will be posted on Canvas. Click the following link for more information on registration.

- You Tube Video Link - <https://www.youtube.com/watch?v=omvhWM7b6QA&feature=youtu.be>

2.) **Access each HW assignment from Canvas.** Do not access HW assignment from MyLab directly. This latter option may prevent you from getting your grades updated on Canvas.

If you start an exercise or problem, partially complete it and log out of Canvas, the values for that problem should remain the same when you return to finish the problem. The due dates and point values for each question are shown on the Canvas site (and MyLab site) also provides a grade book with your scores. Note that your grades on Canvas will be synchronized with MyLab, but they may not be updated immediately. If you do not see your grades on Canvas but on MyLab, you should contact me. I will manually update your grades, if needed.

If you encounter any technical difficulties you should click the following link to contact Pearson MyLab Technical Support: <https://support.pearson.com/getsupport/s/contactsupport>. After filling out the online form, you can have online chat, receive email or are given a phone number to call for a specific issue/case (if needed).

### **Grading Distribution**

	<b>Points Available</b>	<b>% of Grade</b>	<b>Cut-off Points</b>
Participation	50	5.0	A 93%
Canvas "Introduction" Assignment	5	0.5	A - 90%
Overview of Financial Statements	20	2.0	B + 87%
Common Size Analysis	30	3.0	B 83%
Competitive Ratio Analysis	100	10.0	B - 80%
Quality of Management Discussion & Analysis (MD&A)	25	2.5	C + 77%
Qualitative Factors	30	3.0	C 73%
Homework	150	15.0	C - 70%
Exam 1	180	18.0	D 60%
Exam 2	180	18.0	F < 60%
Final Written Project	180	18.0	
Final Presentation	50	5.0	
<b>Total</b>	<b>1,000</b>	<b>100%</b>	

## **Participation**

Grades on course participations will consist of discussion board assignments.

## **10-K Project**

**Teams of 4 students will follow a publicly traded company.** A list of *ten* publicly traded companies will be posted on Canvas and one person per team will inform me of their preferred choice (via email). Each team will choose one firm from the list. **Other teams cannot be working on the same company as the one chosen by their peers. Each team will have to locate a contact person within the company at a manager level or higher, someone who is willing to address student team questions, meeting with and answering team questions at least once biweekly during the semester.** Ideally, this person will attend (virtually or in person) the final team presentation and provide feedback regarding their interaction with the team. In order to complete the assignments properly, names of the team members, the company, and the associated contact must be identified and submitted on Canvas as noted in the Schedule below.

## **Grade Appeals**

If a student does not agree with his/her grades on either exams or any other assignments, he/she can discuss with me within one week of period after the grades are disclosed. For example, if a student reviews a Quiz on September 14<sup>th</sup>, the student can appeal his grade until September 21<sup>st</sup>. Otherwise, his/her quiz grade will not be modified.

After final grades have been filed with the registrar, a grade in a graduate course may be changed only by the course instructor or by action of the Faculty Senate Academic Standards Committee. Grade appeals must be directed first to the instructor. If the student is not satisfied with the instructor's decision, the student may notify the Faculty Senate Office of the desire to file a grade grievance petition. For complete and detailed information on grade appeal, use the following link:

<https://www.unlv.edu/sites/default/files/24/Grade-Grievance-Form.pdf>

## **Final Day to Withdraw**

Last day to completely withdraw from all classes and receive a 50 percent refund is October 2, 2020. Last day to audit or withdraw from classes without a refund (except for modular classes) is November 2, 2020.

## **Public Health Directives**

Face coverings are mandatory for all faculty and students in the classroom. Students must follow all active UNLV public health directives while enrolled in this class. UNLV public health directives are found at Health Requirements for Returning to Campus, <https://www.unlv.edu/coronavirus/health-requirements>. Students who do not comply with these directives may be asked to leave the classroom. Refusal to follow the guidelines may result in further disciplinary action according to the UNLV Code of Student Conduct, [https://www.unlv.edu/sites/default/files/page\\_files/27/StudentConduct-Code.pdf](https://www.unlv.edu/sites/default/files/page_files/27/StudentConduct-Code.pdf), including being administratively withdrawn from the course.

## **Course Policies – Face to face**

- 1.) It is expected that students arrive to class on time and stay for the full class period. Late acceptance or early leave will not be permitted for the sake of minimizing classroom disruptions.
- 2.) All cell phones must be turned off or silenced once class begins. Texting is NOT allowed during class.
- 3.) If you have a question in class, make sure to ask me the question instead of having a conversation with your classmates in class. Note that someone else may have the same question as you do and the entire classroom will benefit from your question and discussion.
- 4.) All students taking accounting courses must read and sign the UNLV Accounting Department Academic Integrity Policy. No grades for assigned materials or exams will be released if a signed copy of the policy is not returned to the instructor. A student who violates this policy in any way will

receive an F in the course. Please review this policy and understand the contents very thoroughly.

### **Course Policies - Online**

The key to a successful course is active participation from both the instructor and students. Active participation looks like:

- Class Expectations
  - Keep up with the material covered every week.
  - Seek help when you do not understand a topic (Instructor and discussion boards).
- Discussion Board
  - Discussion assignments must be completed by the assignment due date and time. These assignments will be graded as a course participation. Grading rubric will be posted per each assignment on Canvas.
  - Reading the responses on the discussion board.
  - Responding to your classmates via the discussion board.
  - My role as the instructor is to moderate the discussion and provide guidance on the topic.
  - Responses can be submitted in the form of a text, a video, a link to an online resource, a picture or any other medium you might deem appropriate. Try to use a variety of media to enrich the content and expand your technological knowledge.
- 10-K Project
  - Project guidelines will be posted in the module section, where they can be downloaded from, completed, and submitted.
  - Be sure to pay close attention to deadlines (date and time), as late work is not accepted under *any circumstances*.
  - Submit the deliverables on time.
  - Due dates time zone is *Pacific Standard Time*.
- Synchronous Video Sessions
  - Find a space that is appropriate for joining a video session (quiet, well-lit).
  - Open the video link on time.
  - Participate in the class discussion when appropriate, either via the chat function or through your video.
  - Mute your audio unless instructed to unmute.
  - Turn off your camera to save bandwidth; turn it on only when asked to by the instructor.
- Asynchronous Sessions
  - Find a time to watch a lecture pre-recorded by the instructor. As you watch the lecture in segments, you will be instructed to take a quick quiz (e.g., two or three multiple-choice or short essay questions) at the end of each module.

### **Technology Needed**

Due to this course being delivered 50% online, you will need to have acceptable technology. For this course you will need:

- A computer/laptop/tablet
- A webcam or comparable video recording device (i.e. your camera phone)
- A web browser that is up-to-date
- Canvas requires the following browser components:
  - Flash is required for media recording, streaming, viewing, and uploading.
  - The Java plug-in is required for several features in Canvas.

- Adobe Acrobat Reader is required to view documents in your browser.

### **Netiquette**

Your instructor and fellow students wish to promote a safe online learning environment. All opinions and experiences must be respected in the context of academic discourse. You are expected to comment, question, or critique and idea, but you must not attack an individual.

#### **Guidelines of Netiquette (a set of rules for behaving appropriately online):**

- Be aware of possible miscommunication when face-to face interaction is absent; compose your responses in a positive, supportive, and constructive manner.
- Do not dominate the discussion.
- Give other students the opportunity to join the discussion.
- Do not use offensive language.
- Present ideas appropriately.
- Do not capitalize all letters, doing so suggest shouting.
- Avoid using slang language.
- Share tips with fellow students.
- Keep an open mind and be willing to express even your minority opinion. Minority opinions must be respected.
- Think and edit before you push the send button.
- Do not hesitate to ask for feedback.

## Schedule

Changes to the following schedule may occur during the semester. If so, you will receive announcements about these changes during your class schedules, through Canvas, or via email.

<b>Date</b>	<b>Topic</b>	<b>HW Assignments Q=Question, E=Exercise, P=Problem, C=Case</b>	<b>Chapter F = Financial Ch. M = Managerial Ch.</b>	<b>Project</b>
24-Aug (Face-to-face)	Course Introduction  Accounting and the Business Environment			
26-Aug (Face-to-face)	Accounting and the Business Environment	P 1-55 Tying It All Together Case 1-1  Discussion: Fraud C1-1	F1	8/26 11:59 p.m. - Canvas Introduction Assignment Due
31-Aug (Online)	Recording Business Transactions	P 2-41 Tying It All Together Case 2-1 Discussion: Fraud C2-1	F2	
	The Adjusting Process	E 3-27, E 3-40B Tying It All Together Case 3-1	F3	
2-Sep (Online)	Completing the Accounting Cycle	E 4-17 Tying It All Together Case 4-1 Discussion: Ethical Issue 4-1	F4	9/2 11:59 p.m. - Company, Teams, Contact Due
	Horizontal Analysis vs Vertical Analysis	Tying It All Together P15-36B	F15 (pp. 4-12)	
	Using Ratios in Financial Statement Analysis		F15 (pp. 26-27)	
<b>7-Sep</b>	<b>Labor Day</b>			
9-Sep (Face-to-face)	Merchandise Operations	Tying It All Together C5-1 Discussion: Fraud C5-1	F5	9/8 11:59 p.m. - Overview of Financial Statements Due
	Merchandise Inventory		F6	
14-Sep (Online)	Merchandise Inventory	E 6-20, E 6-21, E 6-23, E6-24, E 6-25, E 6A-26	F6	
16-Sep (Online)	Merchandise Inventory	Tying It All Together C 6-1	F6	
	How are Costs Classified?	E 1-15	<b>M1 (pp. 7-11)</b>	

<b>Date</b>	<b>Topic</b>	<b>HW Assignments Q=Question, E=Exercise, P=Problem, C=Case</b>	<b>Chapter F = Financial Ch. M = Managerial Ch.</b>	<b>Project</b>
21-Sep (Face-to-face)	How Do Manufacturing Companies Prepare Financial Statements?	E 1-16, E 1-17, E 1-20, E 1-21	<b>M1 (pp. 12-17)</b>	9/23 11:59 p.m. - Common Size Analysis Due
	How is Managerial Accounting Used in Service and Merchandising Companies?	P 1-40B, P 1-41B Tying It All Together C 1-1	<b>M1 (pp. 21-22)</b>	
23-Sep (Face-to-face)	Job Order Costing	E 2-17, E 2-22, E 2-24 E 2-30	<b>M2</b>	
28-Sep (Online)	Job Order Costing	Tying It All Together C 2-1 Discussion: Fraud C 2-1	<b>M2</b>	9/28 11:59 p.m. - Competitive Ratio Analysis Due
	Process Costing		<b>M3</b>	
30-Sep (Online)	Process Costing	E 3-17, E 3-23, E 3-24 Tying It All Together C 3-1 Discussion: Decision C 3-1	<b>M3</b>	
5-Oct (Face-to-face)	Cost-Volume-Profit Analysis	E 5-18, E 5-19, E 5-20, E 5-21, E 5-23, E 5-24 Discussion: Ethical Issue 5-1	<b>M5</b>	
<b>7-Oct</b> (Face-to-face)	<b>Exam 1</b>			
12-Oct (Online)	Exam Review			
	Cost-Volume-Profit Analysis  Receivables	P 5-37A, P 5-38A, Tying It All Together C 5-1	<b>M5</b>  F8	
14-Oct (Online)	Receivables	P 8-29A, P 8-34A, P 8-35A, P 8-42B Tying It All Together C 8-1 Discussion: Fraud Case 8-1	F8	
	Evaluating the Ability to Sell Merchandise Inventory and Collect Receivables		F15 (pp. 17-18) Handout	



<b>Date</b>	<b>Topic</b>	<b>HW Assignments Q=Question, E=Exercise, P=Problem, C=Case</b>	<b>Chapter F = Financial Ch. M = Managerial Ch.</b>	<b>Project</b>
19-Oct (Face-to-face)	Plant Assets, Natural Resources, and Intangibles	P 9-31A, P 9-32A, P 9-33A, P 9-34A	F9	10/19 11:59 p.m. - Quality of MD&A Due
21-Oct (Face-to-face)	Plant Assets, Natural Resources, and Intangibles  Evaluating Long- Term Assets	Tying It All Together C 9-1 Discussion: Ethical Case 9-1	F9  Handout	
26-Oct (Online)	Investment  Evaluating Stock as an Investment	Review Q 10-1 to 10-14 (Optional) Tying It All Together C 10-1 Discussion: Fraud 10-1  E 15-21	F10  F15 (pp. 24-25)	
28-Oct (Online)	Current Liabilities and Payroll  Evaluating the Ability to Pay Current Liabilities	Review Q 11-1 to 11-15 (Optional) E 11-21, E 11-23 Tying It All Together C 11-1 Discussion: Ethical Issue 11-1  E 15-19	F11  F15 (pp. 14-16)	10/28 11:59 p.m. - Qualitative Factors Due
2-Nov (Face-to-face)	Long-Term Liabilities	Review Q 12-1 to 12-17 (Optional) P 12-32A, P 12-36A P 12-39B, P 12-43B	F12	
4-Nov (Face-to-face)	Long-Term Liabilities  Evaluating the Ability to Pay Long-Term Liabilities	Tying It All Together C 12-1 Discussion: Ethical Issue 12-1  Short E 15-8	F12  F15 (pp. 19-20)	
9-Nov (Online)	Stockholders' Equity	Review Q 13-1 to 13-25 (Optional) E 13-19, E 13-24, E 13-26 E 13-27, E 13-33, E 13-35 E 13-37	F13	
<b>11-Nov</b>	<b>Veteran Day</b>			

<b>Date</b>	<b>Topic</b>	<b>HW Assignments</b> <b>Q=Question, E=Exercise,</b> <b>P=Problem, C=Case</b>	<b>Chapter</b> <b>F = Financial Ch.</b> <b>M = Managerial Ch.</b>	<b>Project</b>
16-Nov (Face-to-face)	Stockholders' Equity  Financial Statement Analysis: Evaluating Profitability  Dupont Analysis	Tying It All Together C 13-1 Discussion: Decision C 13-1  E 15-20, P 15-23A, P 15-37  Handout	F13  F15 (pp. 21-23)	
18-Nov (Face-to-face)	<b>Exam 2</b>			
23-Nov (Online)	Exam Review  Statement of Cash Flows and Indirect Method	Review Q 14-1 to 13-14 (Optional) E 14-21, E 14-22, E 14-25 E 14-26	F14	
<b>25-Nov (Online)</b>	<b>Work Period</b>			
<b>26-Nov to 27-Nov</b>	<b>Thanksgiving</b>			
30-Nov (Face-to-face)	Statement of Cash Flows and Indirect Method	Tying It All Together C 14-1 Discussion: Ethical Issue 14-1	F14	12/4 11:59 p.m. - Final Written Project Due
2-Dec (Face-to-face)	Financial Statement Analysis: Red Flags in Financial Statement Analyses	Discussion: Research Paper (TBD)	F15 (pp. 26-27)	12/4 11:59 p.m. - Final Presentation Due
<b>7-Dec to 12-Dec (TBD)</b>	<b>Final Presentation</b>			

## **Accounting Department Policy**

### **Academic Integrity Policy**

The Department of Accounting at UNLV has adopted a zero-tolerance policy for academic dishonesty. No grades in this class will be released until you have signed and returned an electronic copy of this policy to the instructor. Receipt of this copy indicates that you have read, understand, and accept the terms of the policy. All examinations in this class are to be completed independently unless you are instructed otherwise. If you are uncertain whether an activity you are contemplating conflicts with this policy, you are responsible for discussing it with the instructor prior to engaging in the activity. Any copying of computer files will be considered a violation of the Department of Accounting's "Academic Integrity Policy" and will result in an "F" in the course for both the student copying the file and the student who allowed the file to be copied. For additional information, see the Department of Accounting's Academic Integrity Policy.

## **University Policies**

### **Transparency in Learning and Teaching**

The University encourages application of the transparency method of constructing assignments for student success. Please see these two links for further information:

<https://www.unlv.edu/provost/teachingandlearning>

<https://www.unlv.edu/provost/transparency>

### **Rebelmail**

By policy, faculty and staff should e-mail students' Rebelmail accounts only. Rebelmail is UNLV's official e-mail system for students. It is one of the primary ways students receive official university communication such as information about deadlines, major campus events, and announcements. All UNLV students receive a Rebelmail account after they have been admitted to the university. Students' e-mail prefixes are listed on class rosters. The suffix is always @unlv.nevada.edu. **Emailing within Canvas is acceptable.**

### **Classroom Surveillance**

Nevada Revised Statutes (State Law) 396.970, Surreptitious electronic surveillance on campus; exceptions. [Effective January 1, 2017.]

1. Except as otherwise provided in subsection 2, it is unlawful for a person to engage in any kind of surreptitious electronic surveillance on a campus of the System without the knowledge of the person being observed.
2. Subsection 1 does not apply to any electronic surveillance:
  - a) Authorized by a court order issued to a public officer, based upon a showing of probable cause to believe that criminal activity is occurring on the property under surveillance;
  - b) By a law enforcement agency pursuant to a criminal investigation;
  - c) By a peace officer pursuant to NRS 289.830;
  - d) By a uniformed peace officer of the Nevada Highway Patrol Division of the Department of Public Safety pursuant to NRS 480.365;
  - e) Which is necessary as part of a system of security used to protect and ensure the safety of persons on the campus; or
  - f) Of a class or laboratory when authorized by the teacher of the class or laboratory.

### **Public Health Directives**

Face coverings are mandatory for all faculty and students in the classroom. Students must follow all active UNLV public health directives while enrolled in this class. [UNLV public health directives](https://www.unlv.edu/coronavirus/health-requirements) are found at <https://www.unlv.edu/coronavirus/health-requirements>. Students who do not comply with these directives may be asked to leave the classroom. Refusal to follow the guidelines may result in further disciplinary action according to the [UNLV Code of Student Conduct](https://www.unlv.edu/sites/default/files/page_files/27/StudentConduct-Code.pdf), [https://www.unlv.edu/sites/default/files/page\\_files/27/StudentConduct-Code.pdf](https://www.unlv.edu/sites/default/files/page_files/27/StudentConduct-Code.pdf), including being administratively withdrawn from the course.

### **Academic Misconduct**

Academic integrity is a legitimate concern for every member of the University community. We all share in upholding the fundamental values of honesty, trust, respect, fairness, responsibility, and professionalism. By choosing to join the UNLV community, students accept the expectations of the Student Academic Misconduct Policy, and are encouraged to always take the ethical path whenever faced with choices. Students enrolling at UNLV assume the obligation to conduct themselves in a manner compatible with UNLV's educational mission. An example of academic misconduct is plagiarism. Plagiarism is using the words or ideas of another person, from the Internet or any other source without proper citation of the source(s). See the [Student Conduct Code](https://www.unlv.edu/studentconduct/student-conduct), <https://www.unlv.edu/studentconduct/student-conduct>.

### **Auditing Classes**

Auditing a course allows a student to continue attending the lectures and/or laboratories and discussion sessions associated with the course, but the student will not earn a grade for any component of the course. Students who audit a course receive the same educational experience as students taking the course for a grade, but will be excused from exams, assessments, and other evaluative measures that serve the primary purpose of assigning a grade.

### **Classroom Conduct**

Students have a responsibility to conduct themselves in class and in the libraries in ways that do not interfere with the rights of other students to learn, or of instructors to teach. Use of electronic devices such as pagers, cellular phones, or recording devices, or potentially disruptive devices or activities are only permitted with the prior explicit consent of the instructor. The instructor may rescind permission at any time during the class. If a student does not comply with established requirements or obstructs the functioning of the class, the instructor may initiate an administrative withdrawal of the student from the course.

### **Copyright**

The University requires all members of the University Community to familiarize themselves with, and to follow copyright and fair use requirements. You are individually and solely responsible for violations of copyright and fair use laws. The University will neither protect nor defend you, nor assume any responsibility for employee or student violations of fair use laws. Violations of copyright laws could subject you to federal and state civil penalties and criminal liability, as well as disciplinary action under University policies. Additional [copyright policy information](https://www.unlv.edu/provost/copyright) is available at <https://www.unlv.edu/provost/copyright>.

### **Disability Resource Center (DRC)**

The [UNLV Disability Resource Center](https://www.unlv.edu/drc) (SSC-A, Room 143, <https://www.unlv.edu/drc>, telephone 702-895-0866) provides resources for students with disabilities. Students who believe that they may need academic accommodations due to injury, disability, or due to pregnancy should contact the DRC as early as possible in the academic term. A Disabilities Specialist will discuss what options may be available to you. If you are registered with the UNLV Disability Resource Center, bring your Academic Accommodation Plan from the DRC to the instructor during office hours, so that you may work together to develop strategies for implementing the accommodations to meet both your needs and the requirements of the course. Any

information you provide is private and will be treated as such. To maintain the confidentiality of your request, please do not approach the instructor in front of others to discuss your accommodation needs.

### **Final Examinations**

The University requires that final exams given at the end of a course occur on the date and at the time specified in the Final Exam schedule. The Final Exam schedule is typically available at the start of the semester, and the classroom locations are available approximately one month before the end of the semester. See the [Final Exam Schedule](https://www.unlv.edu/registrar/calendars), <https://www.unlv.edu/registrar/calendars>.

### **Identity Verification in Online Courses**

All UNLV students must use their Campus-issued ACE ID and password to log in to WebCampus-Canvas.

UNLV students enrolled in online or hybrid courses are expected to read and adhere to the [Student Academic Misconduct Policy](https://www.unlv.edu/studentconduct/misconduct/policy), <https://www.unlv.edu/studentconduct/misconduct/policy>, which states that “acting or attempting to act as a substitute for another, or using or attempting to use a substitute, in any academic evaluation or assignment” is a form of academic misconduct. Intentionally sharing ACE login credentials with another person may be considered an attempt to use a substitute, and could result in investigation and sanctions, as outlined in the Student Academic Misconduct Policy.

UNLV students enrolled in online courses are also expected to read and adhere to the [Acceptable Use of Computing and Information Technology Resources Policy](https://www.it.unlv.edu/policies/acceptable-use-computing-and-information-technology-resources-policy), <https://www.it.unlv.edu/policies/acceptable-use-computing-and-information-technology-resources-policy>, which prohibits sharing university accounts with other persons without authorization.

To the greatest extent possible, all graded assignments and assessments in UNLV online courses should be hosted in WebCampus-Canvas or another UNLV-managed platform that requires ACE login credentials for access.

### **Incomplete Grades**

The grade of “I” (Incomplete) may be granted when a student has satisfactorily completed three-fourths of course work for that semester/session, but cannot complete the last part of the course for reason(s) beyond the student’s control and acceptable to the instructor, and the instructor believes that the student can finish the course without repeating it. For undergraduate courses, the incomplete work must be made up before the end of the following regular semester. Graduate students receiving “I” grades in 500-, 600-, or 700-level courses have up to one calendar year to complete the work, at the discretion of the instructor. If course requirements are not completed within the period indicated, a grade of “F” will be recorded, and the student’s GPA will be adjusted accordingly. Students who are fulfilling an Incomplete grade do not register for the course, but make individual arrangements with the instructor who assigned the “I” grade.

### **Library Resources**

Librarians are available to consult with students on research needs, including developing research topics, finding information, and evaluating sources. To make an appointment with a subject expert for this class, please visit the [Libraries’ Research Consultation](https://guides.library.unlv.edu/appointments/librarian) website, <https://guides.library.unlv.edu/appointments/librarian>. You can also [ask the library staff](https://ask.library.unlv.edu/) questions via chat and text message at <https://ask.library.unlv.edu/>.

### **Missed Classwork**

Any student missing class, quizzes, examinations, or any other class or laboratory work because of observance of religious holidays will be given an opportunity during that semester to make up the missed work. The make-up opportunity will apply to the religious holiday absence only. It is the responsibility of the student to notify the instructor within the first 14 calendar days of the course for Fall and Spring courses (except for modular courses), or within the first 7 calendar days of the course for Summer and modular courses, of their intention

to participate in religious holidays which do not fall on state holidays or periods of class recess. For additional information, please visit the Missed Work policy, under Registration Policies, on the [Academic Policies](https://catalog.unlv.edu/content.php?catoid=29&navoid=7326) webpage, <https://catalog.unlv.edu/content.php?catoid=29&navoid=7326>.

In accordance with the policy approved by the Faculty Senate regarding missed class time and assignments, students who represent UNLV in any official extracurricular activity will also have the opportunity to make up assignments, provided that the student provides official written notification to the instructor no less than one week prior to the missed class(es).

The spirit and intent of the policy for missed classwork is to offer fair and equitable assessment opportunities to all students, including those representing the University in extracurricular activities. Instructors should consider, for example, that in courses which offer a “Drop one” option for the lowest assignment, quiz, or exam, assigning the student a grade of zero for an excused absence for extracurricular activity is both contrary to the intent of the Faculty Senate’s policy, and an infringement on the student’s right to complete all work for the course.

This policy will not apply in the event that completing the assignment or administering the examination at an alternate time would impose an undue hardship on the instructor or the University that could be reasonably avoided. There should be a good faith effort by both the instructor and the student to agree to a reasonable resolution. When disagreements regarding this policy arise, decisions can be appealed to the Department Chair/School Director, College/School Dean, and/or the Faculty Senate Academic Standards Committee.

For purposes of definition, extracurricular activities may include, but are not limited to: academic recruitment activities, competitive intercollegiate athletics, fine arts activities, liberal arts competitions, science and engineering competitions, and any other event or activity sanctioned by a College/School Dean, and/or by the Executive Vice President and Provost.

### **Rebelmail**

Rebelmail is UNLV’s official email system for students and by University policy, instructors and staff should only send emails to students’ Rebelmail accounts. Rebelmail is one of the primary ways in which students receive official University communications, information about deadlines, major Campus events, and announcements. All UNLV students receive a Rebelmail account after they have been admitted to the University. Emailing within WebCampus-Canvas is also acceptable.

### **Tutoring and Coaching**

The Academic Success Center (ASC) provides tutoring, academic success coaching, and other academic assistance for all UNLV undergraduate students. For information regarding tutoring subjects, tutoring times, and other ASC programs and services, please visit the [ASC website](https://www.unlv.edu/asc), <https://www.unlv.edu/asc>, or call 702-895-3177. The ASC building is located across from the Student Services Complex (SSC). Academic success coaching is located on the second floor of SSC A, Room 254. Drop-in tutoring is located on the second floor of the Lied Library, and on the second floor of the College of Engineering building (TBE A 207).

### **UNLV Writing Center**

One-on-one or small group assistance with writing is available free of charge to UNLV students at the [Writing Center](https://writingcenter.unlv.edu/), <https://writingcenter.unlv.edu/>, located in the Central Desert Complex, Building 3, Room 301 (CDC 3–301). Walk-in consultations are sometimes available, but students with appointments receive priority assistance. Students may make appointments in person or by calling the Center, telephone 702-895-3908. Students are requested to bring to their appointments their Rebel ID Card, a copy of the instructions for their assignment, and two copies of any writing they have completed on their assignment.

*Optional statement for inclusion in syllabi.*

**Diversity Statement**

As an institution of higher learning, UNLV represents a rich diversity of human beings among its faculty, staff, and students, and is committed to aspiring to maintain a Campus environment that values that diversity. Accordingly, the University supports understanding and appreciation of all members of its community, regardless of race, sex, age, color, national origin, ethnicity, creed, religion, disability, sexual orientation, gender, gender identity, marital status, pregnancy, genetic information, veteran status, or political affiliation. Please see [University Statements and Compliance](https://www.unlv.edu/about/statements-compliance), <https://www.unlv.edu/about/statements-compliance>.

A successful learning experience requires mutual respect and trust between the students and the instructor. Accordingly, the instructor asks that students be willing to listen to one another's points of view, acknowledging that there may be disagreements, keep discussion and comments on topic, and use first person, positive language when expressing their perspectives.