

**UNIVERSITY OF NEVADA LAS VEGAS
ACC 774, LAW FOR ACCOUNTANTS II
CLASS SYLLABUS
SPRING SEMESTER 2017**

General Information

Department:	Accounting
Course Number:	ACC 774
Course Title:	Law for Accountants II
Prerequisite:	ACC 473/673
Required Text:	<i>Business Law: Texts and Cases, 13 ed.</i> , Clarkson, Miller & Cross ¹

- I. COURSE DESCRIPTION**– One of the important functions of the law is to provide stability, predictability, and continuity so that people can be sure of how to order their affairs. Citizens must be able to determine what is legally right and legally wrong. By setting forth the rights, obligations, and privileges of citizens, the law enables individuals to go about their business with confidence and a certain degree of predictability. The stability and predictability created by the law provide an essential framework for business activity. The purpose of this course is to familiarize the student with the legal framework of business transactions. The course also addresses topics students will need to know as they prepare for the Regulation section of the CPA exam.

STUDENT LEARNING OUTCOMES:

- Students will gain exposure to legal research and writing methodologies through the use of LexisNexis and be able to prepare case briefs.
- Student will be able to explain professional liability and accountability.
- Students will be able to describe key characteristics of agency law, negotiable instruments (UCC Article 3), business organizations, secured transactions (UCC Article 9), bankruptcy law.
- Students will be able to analyze and evaluate ethical arguments and business decisions.

¹ The publisher has prepared an abridged loose-leaf version of the book which will only include the chapters to be covered in this class. The ISBN for the UNLV special edition is 13: 978-1-305-29854-5. The text can be purchased at the UNLV Bookstore.

II. COURSE OUTLINE AND TOPICS TO BE COVERED:*

No Class: Monday, January 16, 2017 - Martin Luther King Day

Chapter 47: Professional Liability and Accountability

Wednesday, January 25, 2017: LexisNexis Case Briefing Presentation & United States Supreme Court Case Project Presentation

Chapter 32: Agency Formation and Duties

Chapter 33: Agency Liability and Termination

Chapter 25: The Function and Creation of Negotiable Instruments

Chapter 26: Transferability and Holder in Due Course

No Class: Monday, February 20, 2017 – Presidents’ Day

Exam I: Wednesday, February 22, 2017*

Chapter 36: Sole Proprietorships and Franchises

Chapter 37: Partnerships and Limited Liability Partnerships

Chapter 38: Other Organizational Forms of Small Business

Chapter 39: Corporate Formation and Financing

Chapter 40: Corporate Directors, Officers, and Shareholders

Exam II: Monday, March 27, 2017*

Chapter 41: Mergers and Takeovers

Chapter 29: Creditors’ Rights and Remedies

Chapter 30: Secured Transactions

Chapter 31: Bankruptcy Law

Chapter 5: Business Ethics

Final Exam: Wednesday, May 10, 2017 (3:10PM – 4:40PM)

***This agenda including examination dates are tentative (except final exam date) and are subject to change.**

Examinations

As indicated above, there will be three (3) examinations this semester. The final exam will **not** be comprehensive. There will be **no extra credit** projects to make up for low exam scores. Exams are closed book and closed notes.

Case Brief

Each student will be assigned one case brief to prepare and present in class during the semester. The case brief assigned is due to be presented by the student when the material is covered in class for the applicable chapter. The written brief and a copy of the case are to be handed into the professor following the presentation in class. **If you do not present your brief on the date the case is covered in class, you will receive a zero for the assignment.**

LexisNexis, an on-line legal research tool, is to be used to obtain your assigned case. LexisNexis can be accessed through the UNLV library web page.

Additional information pertaining to the case brief assignment will be posted on *Webcampus* and presented in class on **Wednesday, January 25, 2017**.

United States Supreme Court Case Presentation

Students will participate in a team project. Each team will be assigned a United States Supreme Court case dealing with a business legal issue. The teams will research the case and prepare a 10-minute to 15-minute YouTube video summarizing the case background, history and decision. Instructions for the project will be posted on webcampus and discussed in class. A student will receive a failing grade for the course if the student does not participate in the project.

III. GRADING POLICY

a. The student's grade for the course will be based on the following assignments:

i. Exam I	100 points
ii. Exam II	100 points
iii. Final Exam	100 points
iv. Supreme Court Case Presentation	30 points
v. Case Brief	10 points
Total Points	340 points

b. The following course grading scale will be utilized:

A:	92 - 100%
A-:	90 - 91%
B+:	88 - 89%
B:	80 - 87%
C+:	78 - 79%
C:	70 - 77%
D:	60 - 69%
F:	< 60%

IV. COURSE POLICIES:

1. **Exam Question Booklets** - All exam question booklets and answers must be returned to the instructor.

NO EXAM QUESTION BOOKLET AND/OR ANSWERS CAN BE TAKEN FROM THE CLASSROOM OR INSTRUCTOR'S OFFICE WITHOUT PERMISSION. A FAILING GRADE FOR THE PARTICULAR EXAM MAY OCCUR IF THIS RULE IS VIOLATED.

2. **Make-up Exams** - Make-up exams must be completed within 48 hours after the scheduled test unless there are extenuating circumstances. In any case, the student must have a valid reason for missing and must bear the burden of proving the reason to the professor before the exam is given. An example of a valid reason is a student participating in a university-sponsored event, a medical reason (supported by a doctor's note) or a family emergency. The student may call and leave a message at the office at 895-3990 or e-mail to don.jones@unlv.edu.

3. Students may *not* bring in any electronic devices during exams, such as a language translator, cell phone, I-Pod, etc.

4. The last date to drop this course and receive no grade and no refund is **March 24, 2017**.

5. All class materials and grades will be posted on *Webcampus*.

6. **Classroom Etiquette Policy** – Cell phones are to be turned off and put away in a book bag, backpack, purse, briefcase, etc. **There is no texting during class.** Do not bring food to class.

7. Video recording of this class is not permitted. Audio recording is permitted. However, cell phones cannot be used to make the recording.

UNLV Policies:

Academic Misconduct—Academic integrity is a legitimate concern for every member of the campus community; 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 when faced with choices to always take the ethical path. Students enrolling in UNLV assume the obligation to conduct themselves in a manner compatible with UNLV's function as an educational institution.

An example of academic misconduct is plagiarism. Plagiarism is using the words or ideas of another, from the Internet or any source, without proper citation of the sources. See the *Student Academic Misconduct Policy* (approved December 9, 2005) located at: <https://www.unlv.edu/studentconduct/student-conduct>.

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 information can be found at: <http://www.unlv.edu/provost/copyright>.

Disability Resource Center (DRC)—The UNLV Disability Resource Center (SSC-A 143, <http://drc.unlv.edu/>, 702-895-0866) provides resources for students with disabilities. If you feel that you have a disability, please make an appointment with a Disabilities Specialist at the DRC to 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.

Religious Holidays Policy—Any student missing class quizzes, examinations, or any other class or lab work because of observance of religious holidays shall be given an opportunity during that semester to make up missed work. The make-up will apply to the religious holiday absence only. It shall be the responsibility of the student to notify the instructor **within** the first 14 calendar days of the course for fall and spring courses (excepting modular courses), or **within** the first 7 calendar days of the course for summer and modular courses, of his or her intention to participate in religious holidays which do not fall on state holidays or periods of class recess. For additional information, please visit: <http://catalog.unlv.edu/content.php?catoid=6&navoid=531>.

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>

Incomplete Grades—The grade of I—Incomplete—can be granted when a student has satisfactorily completed three-fourths of course work for that semester/session but for reason(s) beyond the student’s control, and acceptable to the instructor, cannot complete the last part of the course, and the instructor believes that the student can finish the course without repeating it. The incomplete work must be made up before the end of the following regular semester for undergraduate courses. 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 time indicated, a grade of F will be recorded and the GPA will be adjusted accordingly. Students who are fulfilling an Incomplete do not register for the course but make individual arrangements with the instructor who assigned the I grade.

Library—Students may consult with a librarian on research needs. For this class, the subject librarian is https://www.library.unlv.edu/contact/librarians_by_subject. UNLV Libraries provides resources to support students’ access to information. Discovery, access, and use of information are vital skills for academic work and for successful post-college life. Access library resources and ask questions at <https://www.library.unlv.edu/>.

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, visit <http://www.unlv.edu/asc> or call [702-895-3177](tel: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 the SSC (ASC Coaching Spot). Drop-in tutoring is located on the second floor of the Lied Library and College of Engineering TEB second floor.

UNLV Writing Center—One-on-one or small group assistance with writing is available free of charge to UNLV students at the Writing Center, located in CDC-3-301. Although walk-in consultations are sometimes available, students with appointments will receive priority assistance. Appointments may be made in person or by calling 702-895-3908. The student’s Rebel ID Card, a copy of the assignment (if possible), and two copies of any writing to be reviewed are requested for the consultation. More information can be found at: <http://writingcenter.unlv.edu/>.

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 WebCampus is acceptable.**

Final Examinations—The University requires that final exams given at the end of a course occur at the time and on the day specified in the final exam schedule. See the schedule at: <http://www.unlv.edu/registrar/calendars>.

NOTE: THE ABOVE EXAM AND PROJECT DATES ARE TENTATIVE AND CAN BE CHANGED. FAIR ADVANCE NOTICE WILL BE GIVEN TO PREPARE FOR THE TEST SHOULD A CHANGE IN TIME BE MADE.

WARNING: STUDENTS WHO MAKE TRAVEL AND OTHER PLANS BASED ON THE ASSUMPTION THAT EXAMS WILL BE GIVEN ON THE AFOREMENTIONED EXAM DATES *ASSUME ALL RISK* FROM ANY CHANGES SUBSEQUENTLY MADE TO THE EXAM SCHEDULE.

THIS SYLLABUS IS *NOT* A CONTRACT BUT AN INFORMATIONAL GUIDE. ANY REPRESENTATIONS MADE HEREIN DO NOT CONSTITUTE A PROMISE ENFORCEABLE IN ANY LEGAL OR ADMINISTRATIVE FORUM.

DURING THE SEMESTER, THE PROFESSOR WILL DISCUSS HYPOTHICAL EVENTS WITH STUDENTS AND REACH LEGAL CONCLUSIONS CONCERNING THE SAME. SUCH DISCUSSIONS OR CONCLUSIONS SHALL NOT BE CONSTRUED AS THE RENDERING OF LEGAL ADVICE. FOR INDIVIDUALIZED LEGAL ADVICE, THE STUDENT SHOULD SEEK OUTSIDE LEGAL COUNSEL AS LECTURERS AND DISCUSSIONS ARE PROVIDED FOR EDUCATIONAL USE ONLY.