COMMERCIAL TRANSACTIONS FOR ACCOUNTANTS
ACNT. 1371. 62430
Spring Semester – 2016 (Winter Session 2015-16)
December 21, 2015 to January 29, 2016

Professor: Michael Joseph Tydlaska
Email: mtydlaska@dcccd.edu
Office Phone Number: 214.860.8590
Office Number: W-222
Office Hours: By appointment only
Meeting Days & Time: Online Course
Room Number: Online course – eCampus.dcccd.edu
Credit Hours: 3 Semester Credit Hours

Division: Business, Computers, Mathematics and Technical Programs
Office Hours: 8:00 AM CST to 5:30 PM CST (Monday, Tuesday, Wednesday and Thursday)
            8:00 AM CST to 4:00 PM CST (Friday)
Office Phone: 214.860.8848
Office Location: W-210

Course Description: Legal concepts underlying sale of goods; commercial paper; securities interests, securities regulation, accountants’ malpractice, negotiable instruments and bankruptcy; application of the Uniform Commercial Code and preparation for the CPA examination. This course is for students who possess a Bachelor’s degree and is part of the Certificate in Professional Accountancy. The course qualifies as a business-related course for the uniform Texas CPA exam.

Course Pre-requisites: Admission to the Advance Technical Certificate in Professional Accountancy Program

Course Materials/Supplies Needed
Text: “Smith and Roberson’s Business Law” 16th edition
Authors – Mann and Roberts
Publisher: Cengage

Student Learning Outcomes
• Understanding of the nature, classifications and sources of law, including ethical responsibilities of businesses, the court systems, and alternatives to litigation
• Knowledge of the sources and types of law, and principles and limitations of government
• Become familiar with tort liability including intentional torts, negligence and strict liability.
• General understanding of sources of contract law and requirements for valid contracts, including the required elements, classifications, rights and duties of third parties, discharge, and remedies.
• Define types of agency relationships, methods of creation/termination of an agency, and duties of principals and agents, including third parties.
• Distinguish between advantages and disadvantages, and legal creation of partnerships and corporations.
• General understanding of bankruptcy law, including types, case administration, the role of debtors, creditors, and trustees.
• Identify major employment laws and their purposes; understand major concepts and laws related to employee protection.
• Knowledge of different kinds of property and methods to transfer ownership.
• General understanding of wills, intestate success, administration and probate.

ACNT 1371 Commercial Transactions for Accountants is an approved business related course for those who plan to sit for the uniform CPA exam in the State of Texas. The course is documented with the Texas State Board of Public Accountancy. The course falls under the Business Law discipline.

The course may be offered in various formats such as 5 weeks, 8 weeks, 10 weeks, however, the course content will remain the same and will not be shorten due to the various durations of the course.

A student may not earn credit for ACNT 1371 and ACNT 1391 when the course was offered as ACNT 1391 Commercial Transactions for Accountants or a similar Business Law course offered at a 4 year college or graduate college with titles such as Legal Environment of Business (UT Austin LEB 323) completed at Mountain View College or an equivalent course completed at another college approved by the Texas State Board of Public Accountancy to offer upper division business related courses.

Evaluation Procedures:
10 Homework Module Assignments = 50%
Comprehensive Final Exam = 50%

Module Homework Assignments:
There are ten module homework assignments. The assignments are individual assignments. There is one attempt per assignment. See the course calendar below for the dates. The answers to the assignments will be released after the due date. The assignments will be completed in blackboard at eCampus.dcccd.edu. Late assignments are not accepted.

Each chapter is valued at 1% of your overall grade. There are 50 chapters at 1% for a total of 50%. Each chapter is weighted equally.

Comprehensive Final Exam:
The comprehensive final exam must be completed at the Mountain View College Testing Center. You are not permitted to take the comprehensive final exam at any other location including another DCCCD location. You need to schedule on your calendar the dates of the comprehensive final exam. You can take the comprehensive final exam on January 27, 2016 or January 28, 2016 or January 29, 2016. The final exam is timed. The comprehensive final exam will be completed on the computers in the testing center. Textbooks and notes are not permitted on the final exam.

You are required to bring an official government identification card with a photo to take the exam. A college identification card is NOT acceptable. You are required to verify the hours of the testing center. There is more information related to Mountain View College Testing Center in the course website at eCampus.dcccd.edu.
Instructor Attendance Policy:
There is not an attendance policy for the course. The course is an online course. It is recommended that you sign online each day to the course on blackboard at eCampus.dcccd.edu. It is imperative that you check the announcements page each time you sign on. The due dates for all assignments will be posted in blackboard. Blackboard is the Learning Management Systems for Mountain View College. The Uniform Resource Locator for Blackboard is eCampus.dcccd.edu

Grading Scale:
There is not a curve or grading adjustment in the course. There is NO rounding of grades.

- 90% to 100% = A
- 80% to 89.9999% = B
- 70% to 79.9999% = C
- 60% to 69.9999% = D
- 59.9999% and below = F

Do not ask for grades and do not state you need a certain grade or need to pass the course for any reason. Those reasons are not valid. There is not any extra credit assignments therefore do not ask for extra credit work.

Late Work Policy: Late work is not accepted. You will receive an automatic ‘0’ for not submitting any work by the due date. Completing the homework does not guarantee you a 100% on the assignments. The assignments are graded for accuracy.

Makeup Exam Policy: There are no make-up quizzes. There is no make-up homework. If you miss a homework assignment the grade is automatically a ‘0’.

College Sponsored Events: If you are in any College sponsored events in which the quizzes and final exam conflicts with activities such as a baseball game, a basketball game or some other college sponsored event you must inform me the first week of class. These are dates that are the same date of the quizzes and comprehensive final exam. College sponsored events do not change or extend any dates for homework.

Electronic Devices: It is your responsibility to have access to the Internet. The college does not purchase Internet access for you to complete your work off campus. It is best to have a high speed Internet such as DSL, Cable or Fiber Optics. A dial up Internet connection will not be sufficient for the course.

Certification Procedures: To be certified for the course you are required to complete the ‘Certification Quiz’ and obtain a 100%. There are unlimited attempts for you to achieve 100%. The deadline to complete the ‘Certification Quiz’ is December 23, 2015 by 6:00 pm CST. If you do not complete the Certification Quiz by December 23, 2015 before 6:00 PM CST with a 100% you will not be certified for the course. The official census date for 2016SP-ACNT-1371-62430 is December 24, 2015 however you must complete the certification quiz by December 23, 2015 no later than 6:00 PM CST due to the holidays.

The withdraw date for this class is January 20, 2016. You must withdraw from the course are your discretion. I cannot withdraw a student from a course.

Academic Dishonesty:
Students that caught plagiarizing an assignment will be subject to an “F” in the course and possible expulsion from the college.
Academic honesty is expected, and integrity is valued in the Dallas County Community Colleges. Scholastic dishonesty is a violation of the Code of Student Conduct. Scholastic dishonesty includes, but is not limited to, cheating on a test, plagiarism, and collusion. As a college student, you are considered a responsible adult. Your enrollment indicates acceptance of the DCCCD Code of Student Conduct published in the DCCCD Catalog. More information is available at [https://www1.dcccd.edu/catalog/ss/code.cfm](https://www1.dcccd.edu/catalog/ss/code.cfm).

**Institution Policies:** Please visit [http://www.mountainviewcollege.edu/](http://www.mountainviewcollege.edu/) for a complete list of institutional policies (Stop Before You Drop; Withdrawal Policy; Repeating a Course; Financial Aid; Academic Honesty; Americans with Disabilities Act Statement; Religious Holidays; and Campus Emergency Operation Plan and Contingency Plan).

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## Course Calendar

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<tr>
<td>Ch. 1 Introduction to Law</td>
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<td>Ch. 2 Business Ethics and the Social Responsibility of Business</td>
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<td>Ch. 3 Civil Dispute Resolution</td>
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<td>Ch. 4 Constitutional Law</td>
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<td>Ch. 6 Criminal Law</td>
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<td>Ch. 7 Intentional Torts</td>
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<td>Ch. 8 Negligence and Strict Liability</td>
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**Module 1 Homework – Chapters 1 to 8 (Online) – See Due Date on course website ecampus.dcccd.edu**

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<tr>
<td>Ch. 9 Introduction to Contracts</td>
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<td>Ch. 10 Mutual Consent</td>
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<td>Ch. 11 Conduct Invalidating Assent</td>
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<td>Ch. 12 Consideration</td>
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<td>Ch. 13 Illegal Bargains</td>
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<td>Ch. 14 Contractual Capacity</td>
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<td>Ch. 15 Contracts in Writing</td>
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<td>Ch. 16 Third Parties to Contracts</td>
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<td>Ch. 17 Performance, Breach and Discharge</td>
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<td>Ch. 18 Contract Remedies</td>
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**Module 2 Homework – Chapters 9 to 18 (Online) – See Due Date on course website ecampus.dcccd.edu**

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<td>Ch. 19 Relationship of Principal and Agent</td>
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<td>Ch. 20 Relationship with Third Parties</td>
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**Module 3 Homework – Chapters 19 to 20 (Online) – See Due Date on course website ecampus.dcccd.edu**

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<td>Ch. 21 Introduction to Sales and Leases</td>
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<td>Ch. 22 Performance</td>
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<td>Ch. 23 Transfer to Title and Risk of Loss</td>
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<td>Ch. 24 Product Liability: Warranties and Strict Liability</td>
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<td>Ch. 25 Sales Remedy</td>
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**Module 4 Homework – Chapters 21 to 25 (Online) – See Due Date on course website ecampus.dcccd.edu**

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<tr>
<td>Ch. 26 Form and Content</td>
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<td>Ch. 27 Transfer and Holder in Due Course</td>
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<td>Ch. 28 Liabilities of Parties</td>
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<td>Ch. 29 Bank Deposits, Collections and Funds Transfers</td>
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**Module 5 Homework – Chapters 26 to 29 (Online) – See Due Date on course website ecampus.dcccd.edu**

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<tr>
<td>Ch. 30 Formation and Internal Relations of General Partnerships</td>
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<td>Ch. 31 Operational and Dissolution of General Partnerships</td>
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Ch. 32 Limited Partnerships and Limited Liability Companies

Module 6 Homework – Chapters 30 to 32 (Online) – See Due Date on course website ecampus.dcccd.edu

Ch. 33 Nature, Formation and Powers
Ch. 34 Financial Structure
Ch. 35 Management Structure
Ch. 36 Fundamental Changes

Module 7 Homework – Chapters 33 to 36 (Online) – See Due Date on course website ecampus.dcccd.edu

Ch. 37 Secured Transactions and Suretyship
Ch. 38 Bankruptcy

Module 8 Homework – Chapters 37 to 38 (Online) – See Due Date on course website ecampus.dcccd.edu

Ch. 39 Protection of Intellectual Property
Ch. 40 Antitrust
Ch. 41 Consumer Protection
Ch. 42 Employment Law
Ch. 43 Securities Regulation
Ch. 44 Accountants’ Legal Liability
Ch. 45 Environmental Law
Ch. 46 International Business Law

Module 9 Homework – Chapters 39 to 46 (Online) – See Due Date on course website ecampus.dcccd.edu

Ch. 47 Introduction to Property, Property Insurance, Bailments and Documents of Title
Ch. 48 Interests in Real Property
Ch. 49 Transfer and Control of Real Property
Ch. 50 Trusts and Decedents’ Estates

Module 10 Homework – Chapters 47 to 50 (Online) – See Due Date on course website ecampus.dcccd.edu

Study Days for Comprehensive Final Exam at Mountain View College Testing Center – January 25, 2016 and January 26, 2016

Comprehensive Final Examination at Mountain View College Testing Center – January 27, 2016 or January 28, 2016 or January 29, 2016

Institutional Policies

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<th>Mountain View College Syllabi Information</th>
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<td><strong>Stop Before You Drop</strong></td>
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<td><strong>6Drop</strong></td>
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<td>For students who enrolled in college level courses for the first time in the Fall of 2007, Texas Education Code 51.907 limits the number of courses a student may drop. You may drop no more than 6 courses during your entire undergraduate career, unless the drop qualifies as an exception. Your campus counseling/advising center will give you more information on the allowable exceptions. Remember that once you have accumulated 6 non-exempt drops, you cannot drop any other courses with a “W.” Therefore, please exercise caution when dropping courses in any Texas Public Institution of higher learning, including all seven of the Dallas County Community Colleges. For more information, you may access: <a href="https://econnect.dcccd.edu/eConnect/droppingfacts.html">https://econnect.dcccd.edu/eConnect/droppingfacts.html</a></td>
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| **Withdraw Policy** |
| If you are unable to complete this course, it is your responsibility to withdraw formally. The withdrawal request must be received in the Registrar’s Office by the official drop date for this course (see Course Drop Date mentioned earlier in this syllabus). Failure to do so will result in your receiving a performance grade, usually an “F.” If you drop a class or withdraw from the college before the official drop/withdrawal deadline, you will receive a “W” (Withdraw) in each class dropped. |
## Repeating a Course

Effective for Fall Semester 2005, the Dallas County Community Colleges will charge additional tuition to students registering the third or subsequent time for a course. This class may not be repeated for the third or subsequent time without paying the additional tuition.

Third attempts include courses taken at any of the Dallas County Community Colleges since the Fall 2002 semester. More information is available at:
http://www.dcccd.edu/pc/cost/3rdcrseattmpt/Pages/default.aspx

## Financial Aid

Financial Aid **will not** be granted to students who have been certified as not attending by the certification date. In lecture classes, students must attend class prior to the certification date. Online students should follow the certification procedures as noted within the class syllabus. For certification dates, check with the division or FAO for further information. Students, who are not certified as beginning class, are responsible for any payments due as a result of non-certification, to include the dropping of courses. Students who are receiving any form of financial aid should check with the Financial Aid Office prior to withdrawing from classes. Withdrawals may affect your eligibility to receive further aid and could cause you to be in a position of repayment for the current semester. Students who fail to attend or participate after the drop date are also subject to this policy.

If you are receiving financial aid grants or loans, you must begin attendance in all classes. Do not drop or stop attending any class without consulting the Financial Aid Office. Changes in your enrollment level and failing grades may require that you repay financial aid funds.

## Academic Dishonesty

### ADA Statement

Mountain View College and the Office of Special Services are committed to upholding the laws and the spirit of Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act (ADA) signed in 1990.

### Religious Holidays

Absences for observance of a religious holy day are excused. A student whose absence is excused to observe a religious holy day is allowed to take a make-up examination or complete an assignment within a reasonable time after the absence.

## Campus Emergency Operation Plan and Contingency Plan.

Mountain View College has developed policies and procedures for dealing with emergencies that may occur on campus. A synopsis of emergency procedures can be found at:
http://www.mountainviewcollege.edu/business/police/Pages/emergencyprocedureenglish.aspx

**Contingency Plan:** Mountain View College has developed an Instructional Contingency Plan for Temporary College Closing for On-Campus Courses. Please discuss this contingency plan with your instructor. For distance learning courses, your instructor will use email to contact students in the event of extended technology downtime. To assure work in the class continues, it is important for all students to have an accurate email address recorded in both eCampus and eConnect.

## Disclaimer

**Reserving Right to Change Syllabus**

The instructor reserves the right to amend a syllabus as necessary.