

BA 384T LOCATION: GSB 3.106

S14 6:00 P.M. – 9:15 P.M. UNIQUE: 02255

Professor J. William Kamas, MBA, CPA

Office GSB 5.126H
Office Hours See Blackboard
Phone 512.232.6786

E-Mail J.Kamas@mccombs.utexas.edu

Course Web Page via Blackboard

Teaching Assistants Brendan Knickerbocker <u>brendan.knickerbocker@mpa14.mccombs.utexas.edu</u>

Mollie Dye Mollie.Dye@bba09.mccombs.utexas.edu

## **Course Objectives**

This course provides an introduction to the preparation, use, and interpretation of financial reports. By the end of the course you will be able to read and analyze a company's external financial reports. This course should enable you to:

- · understand the concepts, principles, and methods used to prepare financial statements
- understand the recognition and measurement concepts underlying financial accounting and the accounting cycle
- link the impacts of economic circumstances and management decisions to information reported in financial statements
- apply knowledge of these areas when analyzing and interpreting financial statements, and
- become aware of the limitations of financial statement information

#### **Materials**

Required:

Please bring your nameplate and TEMBA issued financial calculator to each class meeting

Eighth edition of Financial Accounting authored by Libby, Libby, Short

McGraw-Hill Connect (packaged with the Libby, Libby, Short textbook)

Optional:

Sixth edition of Solid Footing authored by Dan Wiegand

Hard copies of lecture notes and examples posted to blackboard

## Course Requirements and Grading

Your grade in the course will be determined as follows:

Connect Homework	20%
Accounting Cycle Quiz	10%
Midterm	25%
Project	10%
Final	<u>35%</u>
	<u>100%</u>

The MBA Programs Committee approved the following target grade distribution for all Core and Flex Core courses: A (4.0) 25%, A- (3.67) 20%, B+ (3.33) 15%, B (3.0) 35%, B- or below (2.67) 5%. This course uses that target distribution as a guideline for establishing final grades. These are guidelines, not fixed rules.

#### Class Sessions & Advice

*Pre-Class:* Please read the assigned textbook reading and begin work on the assigned exercise and problems prior to each class meeting. I prefer the class to be very interactive, so I hope you are prepared to ask questions and to respond to questions. The more you engage the easier the course will be.

Class Meetings: During class meetings, we will discuss the topics covered in the textbook. We will also be working examples (large and small) in class. In many cases this work will NOT be posted to blackboard. Class discussions will provide a framework for analyzing business transactions, but class discussions will not be the primary sources for your learning. Applying the framework to detailed transactions will require considerable work outside the classroom. In summary, the textbook and class discussions provide the framework, but homework problems require you to apply the framework to various transactions/events. Cell phones and computers should be turned off during class.

This class is very cumulative. If you fall behind it will be very difficult to understand new material and very difficult to catch up.

# **Grading Questions or Appeals**

If you feel a grading error exits on any class material, you will have two weeks from the date the assignment is returned to you to take action. The two-week period will begin on the class day I pass back the assignment. Appeals will only be accepted in writing and must include the original graded assignment.

## **Exams & Quiz**

The exams (and quiz) are closed book. Bring your financial calculator. Medical emergencies and family emergencies are the only valid reason for missing an exam. In such instances, you must provide supporting documentation. If you miss an exam and have a valid documented reason, a make up time will scheduled at the McCombs Testing Center (M-F 8:30-5:00 only). Make up exams must be completed within one week of the original exam.

# **Project**

Information concerning the class project (individual) will be provided during the semester. This project will be worth 10% of your grade.

# **Graded Homework (Connect)**

Graded homework consists of 20% of your grade. The assignments are listed in the course schedule along with the due dates and grade weighting. Graded homework is completed online using McGraw-Hill Connect.

Connect is an efficient way to complete homework. Connect will tell you whether your answers are correct or incorrect as you work through each problem. You will have the opportunity to submit your answers three times in order to check the accuracy of your answers. Only the third attempt/submission will be graded. In other words the first two do not count towards your score. Connect provides a score and comprehensive correct solutions immediately following the due date.

Homework is due at 8:00 a.m. on the Monday following class discussions of the related textbook chapter. Collaboration with classmates on homework is allowed: however, submitted solutions should be your own work. Many of the homework problems are based on an algorithm and as such the correct answers for your homework will often differ from correct answers of your classmates' assignments.

# **Optional Resources:**

# **Optional Homework: Libby Textbook**

The optional homework is <u>highly</u> recommended, but will NOT be graded and will NOT be turned in. The assignments are listed in the course schedule. Optional homework assignments come from the Libby textbook and solutions will be posted on Blackboard. Additional examples/homework will be provided during the course as needed.

# Optional Online Study Aid: LearnSmart on McGraw-Hill Connect

LearnSmart is a short online study module for each textbook chapter. Each module is a game like short quiz designed to test your understanding of the material from the assigned textbook (more qualitative versus quantitative). These modules can be completed online or on a mobile devise by downloading the LearnSmart app. The modules are self-graded but do not count towards your final grade. Each assignment was designed to be completed in 30-45 minutes.

# **Optional Study Aid: Solid Footing**

Each of you should have a received copy of Solid Footing (6<sup>th</sup> edition). This is an Excel driven tool used to learn the basics of Financial Accounting. Students follow the instruction/reading in the binder and perform macro driven journal entries in the Excel spreadsheet provided. The software includes homework assignments, 2 software driven mini cases, and the solutions to both. I may designate some time in our first meeting to discuss but most if not all of Solid Footing work will be done outside of class (and ungraded).

If you have any technical/computer questions call the support number at 513.939.5305. Any questions on the content please email me.

\*\* For those of you with little to no accounting background I highly recommend that you read and perform the spreadsheet applications very carefully before our first class. (Chapters 1-10 & the Accounting Cycle Project (ACP)/ pages 1-129). This material maps very closely to the work we will be doing in the first 3 lectures.

# **Academic Dishonesty**

I have no tolerance for acts of academic dishonesty. Such acts damage the reputation of the school and the degree and demean the honest efforts of the majority of students. The minimum penalty for an act of academic dishonesty will be a zero for that assignment or exam.

The responsibilities for both students and faculty with regard to the Honor System are described on the final pages of this syllabus. As the instructor for this course, I agree to observe all the faculty responsibilities described therein. As a Texas MBA student, you agree to observe all of the student responsibilities of the Honor Code. If the application of the Honor System to this class and its assignments is unclear in any way, it is your responsibility to ask me for clarification.

As specific guidance for this course, you should consider the *writing* of all examinations to be an individual effort. Group *preparation* for examinations is acceptable and encouraged. Homework assignments are to be turned in individually but I encourage you to work together in answering the questions. You should, however, develop your own answer and not cut and paste the work of others.

### Students with Disabilities

Upon request, the University of Texas at Austin provides appropriate academic accommodations for qualified students with disabilities. Services for Students with Disabilities (SSD) is housed in the Office of the Dean of Students, located on the fourth floor of the Student Services Building. Information on how to register, downloadable forms, including guidelines for documentation, accommodation request letters, and releases of information are available online at http://deanofstudents.utexas.edu/ssd/index.php. Please do not hesitate to contact SSD at (512) 471-6259, VP: (512) 232-2937 or via e-mail if you have any questions.

# **COURSE SCHEDULE**

Date	Chapter	Topic	Required Connect HW ***	Optional Textbook
1/13	1	Intro to Financial Statements	E: 1,2,9,11,13	CP1, CP2
1/13	'	intio to Financial Statements	P: 3	GF1, GF2
1/22	2	Balance Sheet	E: 1,2,5,7,8,11,15,17	AP3, AP4, CP2
1/22		Balance Officer	P: 1,2,3,	AI 5, AI 4, OI 2
1/27	3	Income Statement	E: 1,3,4,10,11,17	E6, E7, AP1, AP6, CP1
			P: 1,2,3,4,7	
2/3	4	Adjustments	E: 7,9,13,15,17,18	AP3, Comp1
			P: 2,6,7	
2/10	5	Communicating Accounting Info	E: 1,2,3,7	E17, CP3
		(Accounting Cycle Quiz CH 1-4)	P: 2,6	
2/17	6	Revenue & Receivables	E: 3,4,7,11,15,17,19,20	P1, P2, AP4, CP3
			P: 3,5	
2/24	Mid-Term Exam			
3/3	7	COGS & Inventory	E: 1,5,8,9,12,17	AP3, AP4, CP3
			P: 2,3,8	
3/17	8	PPE/Intangibles	E: 2,8,12,13,17	E10, AP3, CP6
			P: 2,5,8,11	
3/24	9	Liabilities/Time Value of Money	CH9 E:4,15,20,21	CH9: E3, AP3, CP3
			P:2,7,11,12	
	&			
	10*	& Bonds	CH10 E:4,9,10	CH10: E1, E2, E18,
			P:2	CP3, CP4
3/31	10*	Bonds		
	&		CH11: E:2,4,5,6,7,22	CH11: CP1
	11	& Owners' Equity	P:5,7,8	
4/7	12	Statement of Cash Flows	E:1,3,6,8,11,15	E18, AP1, CP1
			P:1	
4/14	13	Analyzing Financial Statements	CH13: E:3,4 P:7,10	CH13: E6, P4, P9, AP4
	&			
	Appendix	& Investments in Other Corp.	AppE: E:3,4,5,6 P:2,3,4	AppE: E7, P7, AP1
	E			
4/21	Final Exam			

<sup>\*</sup> Do not read chapter 10 in the Libby textbook. Read the supplemental information posted.

<sup>\*\*</sup> See list of EXCLUDED material below. All chapter supplements are <u>included</u> except if specifically excluded below.

<sup>\*\*</sup> Required homework should be worked on McGraw-Hill Connect and is due at 8 a.m. on the Monday following the related discussion. For example: Chapter 1 homework (E: 1,2,9,11,13 & P: 3) are due on January 20<sup>th</sup>.

# Libby, Libby, Short, Financial Accounting, Eight Edition Textbook Material Excluded From the Course

#### Chapter 6

Reconciliation of Cash Accounts (p 294-299)

#### Chapter 7

Chapter Supplement A: LIFO Liquidations (p 352 - 353)

Chapter Supplement B: FIFO and LIFO COGS under Periodic (p 353-354)

Chapter Supplement C: Additional issues in Measuring Purchases (p 354-355)

#### Chapter 9

Chapter Supplement A: Present Value Computations Using Excel (p. 473-475) Helpful but not covered.

Chapter Supplement B: Deferred Taxes (p 475-476)

#### Chapter 10

DO NOT READ Chapter 10 in Libby, Libby & Short.

Read the supplemental Chapter 10 reading provided on Blackboard.

#### Chapter 11

Stock Dividends (p. 556-557)

Chapter Supplement A: Accounting for Owner's Equity for Sole Proprietorships and Partnerships (pp 564-567)

#### Chapter 12

Chapter Supplement A: Reporting Cash Flows from Operating Activities Direct Method (612-615)

Chapter Supplement B: Adjustment for Gains and Losses on Sale of Long-Term Assets—Indirect Method (p. 616-617)

Chapter Supplement C: T-Account Approach--Indirect Method (p 617)

## Appendix E

Key Ratio Analysis: Economic Return from Investing: (p. E-13)

# **APPENDIX I: McCombs Classroom Professionalism Policy**

The highest professional standards are expected of all members of the McCombs community. The collective class reputation and the value of the Texas MBA experience hinges on this.

## You should treat the Texas MBA classroom as you would a corporate boardroom.

Faculty are expected to be professional and prepared to deliver value for each and every class session. Students are expected to be professional in all respects.

The Texas MBA classroom experience is enhanced when:

- Students arrive on time. On time arrival ensures that classes are able to start and finish at the scheduled time. On time arrival shows respect for both fellow students and faculty and it enhances learning by reducing avoidable distractions.
- Students display their name cards. This permits fellow students and faculty to learn names, enhancing opportunities for community building and evaluation of in-class contributions.
- Students respect others when making decisions concerning the types of food eaten in class.
- Students minimize unscheduled personal breaks. The learning environment improves when disruptions are limited.
- Students are fully prepared for each class. Much of the learning in the Texas MBA program takes place during classroom discussions. When students are not prepared they cannot contribute to the overall learning process. This affects not only the individual, but their peers who count on them, as well.
- Students respect the views and opinions of their colleagues. Disagreement and debate are encouraged. Intolerance for the views of others is unacceptable.
- Laptops are closed and put away. When students are surfing the web, responding to e-mail, instant messaging each other, and otherwise not devoting their full attention to the topic at hand they are doing themselves and their peers a major disservice. Those around them face additional distraction. Fellow students cannot benefit from the insights of the students who are not engaged. Faculty office hours are spent going over class material with students who chose not to pay attention, rather than truly adding value by helping students who want a better understanding of the material or want to explore the issues in more depth. Students with real needs may not be able to obtain adequate help if faculty time is spent repeating what was said in class. There are often cases where learning is enhanced by the use of laptops in class. Faculty will let you know when it is appropriate to use them. In such cases, professional behavior is exhibited when misuse does not take place.
- Phones and wireless devices are turned off. We've all heard the annoying ringing in the middle of a
  meeting. Not only is it not professional, it cuts off the flow of discussion when the search for the offender
  begins. When a true need to communicate with someone outside of class exists (e.g., for some medical need)
  please inform the professor prior to class.

Remember, you are competing for the best faculty McCombs has to offer. Your professionalism and activity in class contributes to your success in attracting the best faculty to this program.

## APPENDIX II: HONOR SYSTEM

## **Honor Code Purpose**

Academic honor, trust and integrity are fundamental to The University of Texas at Austin McCombs School of Business community. They contribute directly to the quality of your education and reach far beyond the campus to your overall standing within the business community. The University of Texas at Austin McCombs School of Business Honor System promotes academic honor, trust and integrity throughout the Graduate School of Business. The Honor System relies upon The University of Texas Student Standards of Conduct (Chapter 11 of the Institutional Rules on Student Service and Activities) for enforcement, but promotes ideals that are higher than merely enforceable standards. Every student is responsible for understanding and abiding by the provisions of the Honor System and the University of Texas Student Standards of Conduct. The University expects all students to obey the law, show respect for other members of the university community, perform contractual obligations, maintain absolute integrity and the highest standard of individual honor in scholastic work, and observe the highest standards of conduct. Ignorance of the Honor System or The University of Texas Student Standards of Conduct is not an acceptable excuse for violations under any circumstances.

The effectiveness of the Honor System results solely from the wholehearted and uncompromising support of each member of the McCombs School of Business community. Each member must abide by the Honor System and must be intolerant of any violations. The system is only as effective as you make it.

## **Faculty Involvement in the Honor System**

The University of Texas at Austin McCombs School of Business Faculty's commitment to the Honor System is critical to its success. It is imperative that faculty make their expectations clear to all students. They must also respond to accusations of cheating or other misconduct by students in a timely, discrete and fair manner. We urge faculty members to promote awareness of the importance of integrity through in-class discussions and assignments throughout the semester.

## **Expectations Under the Honor System**

#### **Standards**

If a student is uncertain about the standards of conduct in a particular setting, he or she should ask the relevant faculty member for clarification to ensure his or her conduct falls within the expected scope of honor, trust and integrity as promoted by the Honor System. This applies to all tests, papers and group and individual work. Questions about appropriate behavior during the job search should be addressed to a professional member of the Career Management Office. Below are some of the specific examples of violations of the Honor System.

### Lying

Lying is any deliberate attempt to deceive another by stating an untruth, or by any direct form of communication to include the telling of a partial truth. Lying includes the use or omission of any information with the intent to deceive or mislead. Examples of lying include, but are not limited to, providing a false excuse for why a test was missed or presenting false information to a recruiter.

#### Stealing

Stealing is wrongfully taking, obtaining, withholding, defacing or destroying any person's money, personal property, article or service, under any circumstances. Examples of stealing include, but are not limited to, removing course material from the library or hiding it from others, removing material from another person's mail folder, securing for one's self unattended items such as calculators, books, book bags or other personal property. Another form of stealing is the duplication of copyrighted

material beyond the reasonable bounds of "fair use." Defacing (e.g., "marking up" or highlighting) library books is also considered stealing, because, through a willful act, the value of another's property is decreased. (See the appendix for a detailed explanation of "fair use.")

# Cheating

Cheating is wrongfully and unfairly acting out of self-interest for personal gain by seeking or accepting an unauthorized advantage over one's peers. Examples include, but are not limited to, obtaining questions or answers to tests or quizzes, and getting assistance on case write-ups or other projects beyond what is authorized by the assigning instructor. It is also cheating to accept the benefit(s) of another person's theft(s) even if not actively sought. For instance, if one continues to be attentive to an overhead conversation about a test or case write-up even if initial exposure to such information was accidental and beyond the control of the student in question, one is also cheating. If a student overhears a conversation or any information that any faculty member might reasonably wish to withhold from the student, the student should inform the faculty member(s) of the information and circumstance under which it was overheard.

#### Actions Required for Responding to Suspected and Known Violations

As stated, everyone must abide by the Honor System and be intolerant of violations. If you suspect a violation has occurred, you should first speak to the suspected violator in an attempt to determine if an infraction has taken place. If, after doing so, you still believe that a violation has occurred, you must tell the suspected violator that he or she must report himself or herself to the course professor or Associate Dean of the McCombs School of Business. If the individual fails to report himself or herself within 48 hours, it then becomes your obligation to report the infraction to the course professor or the Associate Dean of the McCombs School of Business. Remember that although you are not required by regulation to take any action, our Honor System is only as effective as you make it. If you remain silent when you suspect or know of a violation, you are approving of such dishonorable conduct as the community standard. You are thereby precipitating a repetition of such violations.

### The Honor Pledge

The University of Texas at Austin McCombs School of Business requires each enrolled student to adopt the Honor System. The Honor Pledge best describes the conduct promoted by the Honor System. It is as follows:

"I affirm that I belong to the honorable community of The University of Texas at Austin Graduate School of Business. I will not lie, cheat or steal, nor will I tolerate those who do."

"I pledge my full support to the Honor System. I agree to be bound at all times by the Honor System and understand that any violation may result in my dismissal from the McCombs School of Business."

The following pages provide specific guidance about the Standard of Academic Integrity at the University of Texas at Austin. Please read it carefully and feel free to ask me any questions you might have.

# Excerpts from the University of Texas at Austin Office of the Dean of Students website (http://deanofstudents.utexas.edu/sjs/acint\_student.php)

# The Standard of Academic Integrity

A fundamental principle for any educational institution, academic integrity is highly valued and seriously regarded at The University of Texas at Austin, as emphasized in the standards of conduct. More specifically, you and other students are expected to "maintain absolute integrity and a high standard of individual honor in scholastic work" undertaken at the University (Sec. 11-801, Institutional Rules on Student Services and Activities). This is a very basic expectation that is further reinforced by the University's Honor Code. At a minimum, you should complete any assignments, exams, and other scholastic endeavors with the utmost honesty, which requires you to:

- acknowledge the contributions of other sources to your scholastic efforts;
- complete your assignments independently unless expressly authorized to seek or obtain assistance in preparing them:
- follow instructions for assignments and exams, and observe the standards of your academic discipline; and
- avoid engaging in any form of academic dishonesty on behalf of yourself or another student.

For the official policies on academic integrity and scholastic dishonesty, please refer to <a href="Chapter 11">Chapter 11</a> of the Institutional Rules on Student Services and Activities.

# What is Scholastic Dishonesty?

In promoting a high standard of academic integrity, the University broadly defines scholastic dishonesty—basically, all conduct that violates this standard, including any act designed to give an unfair or undeserved academic advantage, such as:

- Cheating
- Plagiarism
- Unauthorized Collaboration
- Collusion
- Falsifving Academic Records
- Misrepresenting Facts (e.g., providing false information to postpone an exam, obtain an extended deadline for an assignment, or even gain an unearned financial benefit)
- Any other acts (or attempted acts) that violate the basic standard of academic integrity (e.g., multiple submissions—submitting essentially the same written assignment for two courses without authorization to do so)

Several types of scholastic dishonesty—<u>unauthorized collaboration</u>, <u>plagiarism</u>, and <u>multiple submissions</u>—are discussed in more detail on this Web site to correct common misperceptions about these particular offenses and suggest ways to avoid committing them.

For the University's official definition of scholastic dishonesty, see <u>Section 11-802</u>, *Institutional Rules on Student Services and Activities*.

## **Unauthorized Collaboration**

If you work with another person on an assignment for credit without the instructor's permission to do so, you are engaging in unauthorized collaboration.

- This common form of academic dishonesty can occur with all types of scholastic work—papers, homework, tests
  (take-home or in-class), lab reports, computer programming projects, or any other assignments to be submitted for
  credit
- For the University's official definitions of unauthorized collaboration and the related offense of collusion, see Sections <a href="https://doi.org/11-802(c)(6) & 11-802(e)">11-802(e)</a>, Institutional Rules on Student Services and Activities.

Some students mistakenly assume that they can work together on an assignment as long as the instructor has not expressly prohibited collaborative efforts.

Actually, students are expected to complete assignments independently unless the course instructor indicates
otherwise. So working together on assignments is not permitted unless the instructor specifically approves of any
such collaboration.

Unfortunately, students who engage in unauthorized collaboration tend to justify doing so through various rationalizations. For example, some argue that they contributed to the work, and others maintain that working together on an assignment "helped them learn better."

- The instructor—not the student—determines the purpose of a particular assignment and the acceptable method for completing it. Unless working together on an assignment has been specifically authorized, always assume it is not allowed.
- Many educators do value group assignments and other collaborative efforts, recognizing their potential for developing
  and enhancing specific learning skills. And course requirements in some classes do consist primarily of group
  assignments. But the expectation of individual work is the prevailing norm in many classes, consistent with the
  presumption of original work that remains a fundamental tenet of scholarship in the American educational system.

Some students incorrectly assume that the degree of any permissible collaboration is basically the same for all classes.

- The extent of any permissible collaboration can vary widely from one class to the next, even from one project to the next within the same class.
- Be sure to distinguish between collaboration that is authorized for a particular assignment *and* unauthorized collaboration that is undertaken for the sake of expedience or convenience to benefit you and/or another student. By failing to make this key distinction, you are much more likely to engage in unauthorized collaboration. To avoid any such outcome, always seek clarification from the instructor.

Unauthorized collaboration can also occur in conjunction with group projects.

How so? If the degree or type of collaboration exceeds the parameters expressly approved by the instructor. An
instructor may allow (or even expect) students to work together on one stage of a group project but require
independent work on other phases. Any such distinctions should be strictly observed.

Providing another student unauthorized assistance on an assignment is also a violation, even without the prospect of benefiting yourself.

- If an instructor did not authorize students to work together on a particular assignment *and* you help a student complete that assignment, you are providing unauthorized assistance and, in effect, facilitating an act of academic dishonesty. Equally important, you can be held accountable for doing so.
- For similar reasons, you should not allow another student access to your drafted or completed assignments unless
  the instructor has permitted those materials to be shared in that manner.

## **Plagiarism**

Plagiarism is another serious violation of academic integrity. In simplest terms, this occurs if you represent as your own work any material that was obtained from another source, regardless how or where you acquired it.

- Plagiarism can occur with all types of media—scholarly or non-academic, published or unpublished—written
  publications, Internet sources, oral presentations, illustrations, computer code, scientific data or analyses, music, art,
  and other forms of expression. (See Section 11-802(d) of the Institutional Rules on Student Services and Activities for
  the University's official definition of plagiarism.)
- Borrowed material from written works can include entire papers, one or more paragraphs, single phrases, or any
  other excerpts from a variety of sources such as books, journal articles, magazines, downloaded Internet documents,
  purchased papers from commercial writing services, papers obtained from other students (including homework
  assignments), etc.
- As a general rule, the use of any borrowed material results in plagiarism if the original source is not properly acknowledged. So you can be held accountable for plagiarizing material in either a final submission of an assignment or a draft that is being submitted to an instructor for review, comments, and/or approval.

Using *verbatim* material (e.g., exact words) without proper attribution (or credit) constitutes the most blatant form of plagiarism. However, other types of material can be plagiarized as well, such as *ideas* drawn from an original source or even its *structure* (e.g., sentence construction or line of argument).

 Improper or insufficient paraphrasing often accounts for this type of plagiarism. (See additional information on paraphrasing.)

#### Plagiarism can be committed intentionally or unintentionally.

- Strictly speaking, any use of material from another source without proper attribution constitutes plagiarism, regardless why that occurred, and any such conduct violates accepted standards of academic integrity.
- Some students deliberately plagiarize, often rationalizing this misconduct with a variety of excuses: falling behind and succumbing to the pressures of meeting deadlines; feeling overworked and wishing to reduce their workloads; compensating for actual (or perceived) academic or language deficiencies; and/or justifying plagiarism on other grounds.
- But some students commit plagiarism without intending to do so, often stumbling into negligent plagiarism as a result of sloppy notetaking, insufficient paraphrasing, and/or ineffective proofreading. Those problems, however, neither justify nor excuse this breach of academic standards. By misunderstanding the meaning of plagiarism and/or failing to cite sources accurately, you are much more likely to commit this violation. Avoiding that outcome requires, at a minimum, a clear understanding of plagiarism and the appropriate techniques for scholarly attribution. (See related information on paraphrasing; notetaking and proofreading; and acknowledging and citing sources.)

By merely changing a few words or rearranging several words or sentences, you are *not* paraphrasing. Making minor revisions to borrowed text amounts to plagiarism.

• Even if properly cited, a "paraphrase" that is too similar to the original source's wording and/or structure is, in fact, plagiarized. (See additional information on paraphrasing.)

Remember, your instructors should be able to clearly identify which materials (e.g., words and ideas) are your own and which originated with other sources.

• That cannot be accomplished without proper attribution. You must give credit where it is due, acknowledging the sources of any borrowed passages, ideas, or other types of materials, and enclosing any verbatim excerpts with quotation marks (using block indentation for longer passages).

## **Plagiarism & Unauthorized Collaboration**

Plagiarism and unauthorized collaboration are often committed jointly.

By submitting as your own work any unattributed material that you obtained from other sources (including the contributions of another student who assisted you in preparing a homework assignment), you have committed plagiarism. And if the instructor did not authorize students to work together on the assignment, you have also engaged in unauthorized collaboration. Both violations contribute to the same fundamental deception—representing material obtained from another source as your own work.

Group efforts that extend beyond the limits approved by an instructor frequently involve plagiarism in addition to unauthorized collaboration. For example, an instructor may allow students to work together while researching a subject, but require each student to write a separate report. If the students collaborate while writing their reports *and* then submit the products of those joint efforts as individual works, they are guilty of unauthorized collaboration as well as plagiarism. In other words, the students collaborated on the written assignment without authorization to do so, and also failed to acknowledge the other students' contributions to their own individual reports.

## **Multiple Submissions**

Submitting the same paper (or other type of assignment) for two courses without prior approval represents another form of academic dishonesty.

You may not submit a substantially similar paper or project for credit in two (or more) courses unless expressly authorized to do so by your instructor(s). (See Section 11-802(b) of the Institutional Rules on Student Services and Activities for the University's official definition of scholastic dishonesty.)

You may, however, re-work or supplement previous work on a topic with the instructor's approval.

Some students mistakenly assume that they are entitled to submit the same paper (or other assignment) for two (or more) classes simply because they authored the original work.

Unfortunately, students with this viewpoint tend to overlook the relevant ethical and academic issues, focusing instead on their own "authorship" of the original material and personal interest in receiving essentially double credit for a single effort.

Unauthorized multiple submissions are inherently deceptive. After all, an instructor reasonably assumes that any completed assignments being submitted for credit were actually prepared for that course. Mindful of that assumption, students who "recycle" their own papers from one course to another make an effort to convey that impression. For instance, a student may revise the original title page or imply through some other means that he or she wrote the paper for that particular course, sometimes to the extent of discussing a "proposed" paper topic with the instructor or presenting a "draft" of the paper before submitting the "recycled" work for credit.

The issue of plagiarism is also relevant. If, for example, you previously prepared a paper for one course and then submit it for credit in another course without citing the initial work, you are committing plagiarism—essentially "self-plagiarism"—the term used by some institutions. Recall the broad scope of <u>plagiarism</u>: all types of materials can be plagiarized, including unpublished works, even papers you previously wrote.

Another problem concerns the resulting "unfair academic advantage" that is specifically referenced in the University's definition of scholastic dishonesty. If you submit a paper for one course that you prepared and submitted for another class, you are simply better situated to devote more time and energy toward fulfilling other requirements for the subsequent course than would be available to classmates who are completing all course requirements during that semester. In effect, you would be gaining an unfair academic advantage, which constitutes academic dishonesty as it is defined on this campus.

Some students, of course, do recognize one or more of these ethical issues, but still refrain from citing their authorship of prior papers to avoid earning reduced (or zero) credit for the same works in other classes. That underlying motivation further illustrates the deceptive nature of unauthorized multiple submissions.

An additional issue concerns the problematic minimal efforts involved in "recycling" papers (or other prepared assignments). Exerting minimal effort basically undercuts the curricular objectives associated with a particular assignment and the course itself. Likewise, the practice of "recycling" papers subverts important learning goals for individual degree programs and higher education in general, such as the mastery of specific skills that students should acquire and develop in preparing written assignments. This demanding but necessary process is somewhat analogous to the required regimen of athletes, like the numerous laps and other repetitive training exercises that runners must successfully complete to prepare adequately for a marathon.