

 FLORIDA ATLANTIC UNIVERSITY	COURSE CHANGE REQUEST Graduate Programs		UGPC Approval _____ UFS Approval _____ SCNS Submittal _____ Confirmed _____ Banner _____ Catalog _____
	Department School of Accounting College Business		
Current Course Prefix and Number BUL 6332		Current Course Title Business Law for Professional Accountants	
Syllabus must be attached for ANY changes to current course details. See Template . Please consult and list departments that may be affected by the changes; attach documentation.			
Change title to: Change prefix From: _____ To: _____ Change course number From: _____ To: _____ Change credits* From: _____ To: _____ Change grading From: _____ To: _____ Academic Service Learning (ASL) ** Add ☐ Remove ☐		Change description to: What legal factors must accountants consider to mitigate risk of professional and civil liability? Whether related to the appropriate application of the Uniform Commercial Code, the correct business entity structure and formation, the interpretation...See addendum for complete description. Change prerequisites/minimum grades to: Change corequisites to: Change registration controls to:	
* See Definition of a Credit Hour . ** Academic Service Learning statement must be indicated in syllabus and approval attached to this form.		Please list existing and new pre/corequisites, specify AND or OR and include minimum passing grade.	
Effective Term/Year for Changes: Fall 2023		Terminate course? Effective Term/Year for Termination:	
Faculty Contact/Email/Phone Robert Pinsker/rpinsker@fau.edu/561-297-3422			
Approved by Department Chair  College Curriculum Chair <u>Anita Pennathur</u> College Dean <u>Mihaela Cardai</u> UGPC Chair <u>Mihaela Cardai (Mar 6, 2023 22:20 EST)</u> UGC Chair <u>Paul R. Pines</u> Graduate College Dean <u>With Dr. Kalline</u> UFS President _____ Provost _____		Date 2/2/23 2/13/2023 2/13/2023 Mar 6, 2023 Mar 7, 2023 Mar 7, 2023 _____ _____	

Email this form and syllabus to UGPC@fau.edu 10 days before the UGPC meeting.



Florida Atlantic University
COLLEGE OF BUSINESS

BUL 6332 – Section 201
CRN 36107
BUSINESS LAW FOR PROFESSIONAL ACCOUNTANTS
SPRING 2017
SYLLABUS
Fort Lauderdale Campus, Room FTL 914 Saturdays
from 12:00 PM to 1:15 PM.

Professor Information

Richard S. Gendler, J.D., LL.M., J.S.D.

Rgendler@fau.edu

Office (561) 297-2628

Office – Boca Campus - Fleming 325

***Note that email preferred, quickest and most efficient mode of communicating with Professor.

Office Hours

Tuesdays and Thursdays 7:50

AM to 8:50 AM

Boca Campus - Room: FL325

Required Text and Materials

Kubasek, Nancy; (2015). Dynamic Business Law (3rd Ed.). McGraw-Hill ISBN: 9781259661556.

Course Description

Old: The effect of federal, state and local law on business entities including ethical issues. The study of UCC contracts, negotiable instruments, agency law and business entities. This course is not available to students who have completed BUL 4422.

New: What legal factors must accountants consider to mitigate risk of professional and civil liability? Whether related to the appropriate application of the Uniform Commercial Code, the correct business entity structure and formation, the interpretation of contractual benefits and duties, or potential negligence liability, accountants must consider the various legal ramifications involved in commercial transactions. This course additionally examines the regulatory climate of business, professional responsibility, and potential tort liability.

Course Prerequisites and Credit Hours and Class Time Commitments



“According to Florida State Statute 6A-10.033, students must spend a minimum 2,250 minutes of in class time during a 3-credit course. Additionally, students enrolled in a 3-credit course are expected to spend a minimum of 4,500 minutes of out-of-class-time specifically working on course-related activities (i.e., reading assigned pieces, completing homework, preparing for exams and other assessments, reviewing class notes, etc.) and fulfilling any other class activities or duties as required.” The course schedule for this course reflects this expectation of students.

Course Learning Objectives

- * Develop knowledge of law that applies to business including contracts, the Uniform Commercial Code, agency, business entities, intellectual property, and debtor/creditor issues.
- * Understand the legal and ethical issues leading to professional liability for accountants.
- * Understand legal rules as they apply to business/professional decisions and practices.

Grading Scale

A =	93 – 100
A - =	90 – 92
B+ =	87 – 89
B =	83 – 86
B - =	80 – 82
C+ =	77 – 79
C =	70 – 76
D + =	67 – 69
D =	63 – 66
D- =	60 – 62
F =	59 or below

Course Evaluation Method



Exams: There will be four (4) non-cumulative exams administered in this Course. Each exam is worth a maximum of 25% of your raw score for the course. The exams will be multiple-choice style questions covering selected materials from the assigned chapters. Exams will be administered by Scantron. Each student is required to bring a green Scantron sheet to the exam. No books, notes, laptops, tablets, cell phones or other electronic devices are permitted on your desk during exams. Students are not permitted to leave and return to the classroom once an exam begins except for emergencies.

Additional Course Policies

Missing Exams

Exams are to be taken when scheduled, with no make-up exams. The only exception will be in extreme cases when you have contacted the Professor before the exam (at instructor's discretion).

Late Assignments

Assignments are due when stated they are due. Late assignments may not be accepted or will affect your grade, as determined by the Professor.

Attendance Policy

Although attendance is not required you are expected to stay up-to-date with classes.

Appointments

Students are strongly encouraged to make an appointment to discuss any difficulties with this class and any other academic matter. Please do not wait until it is too late.

Course Outline

***TENTATIVE OUTLINE/SCHEDULE – SUBJECT TO CHANGE BY PROFESSOR
STUDENTS HAVE RESPONSIBILITY TO STAY INFORMED AND UP-TO-DATE ON
ASSIGNMENTS***

Week 1

Live class on Saturday, 1/21

Dates

1/14 – 1/21

Assignment – Read Following Chapters

Chapter 13 - Introduction to Contracts



Chapter 14 – Agreement

Chapter 15 – Consideration

Week 2

Live class on Saturday, 1/28

Date

1/22 – 1/28

Assignment – Read Following Chapters

Chapter 16 – Capacity and Legality

Chapter 17 – Legal Assent

Chapter 18 – Contracts in Writing

Week3

Live class on Saturday, 2/4

Date

1/29 – 2/4

Assignment – Read Following Chapters

Chapter 19 – Third-Party Rights to Contracts

Chapter 20 – Discharge and Remedies

Week 4

Live class on Saturday, 2/11

Date

2/5 – 2/11

Assignment - Read Following Chapters

Chapter 8 – Tort Law

Chapter 9 – Negligence and Strict Liability

Chapter 12 – Intellectual Property



Exam # 1

1. Exam # 1 will cover chapters 13, 14, 15, 16, 17, 18, 19 & 20)
2. **Exam # 1 will be available for access on Canvas via the Quizzes tab from Sunday, February 5th through Saturday, February 11th (deadline on February 11th is 6:00 PM EST).**
3. The exam will consist of 40 multiple choice questions (i.e. 5 questions from each of the 8 chapters).
4. You will have 40 minutes to complete the exam once attempt is commenced.

Week 5

Live class on Saturday, 2/18

Date

2/12 -2/18

Assignment - Read Following Chapters and Take Both Exams
Chapter 11 - Liability of Accountants and Other Professionals
Chapter 34 - Liability to Third Parties and Termination

Week 6

Live class on Saturday, 2/25

Date

2/19 – 2/25

Assignment - Read Following Chapters
Chapter 33 - Agency Formation and Duties Chapter
47 - Antitrust Law

Week 7

Live class on Saturday, 3/4

Date

2/26 – 3/4

Assignment
Chapter 35 - Forms of Business Organization
Chapter 36 - Partnerships: Nature, Formation and Operation

Exam # 2



1. Exam # 2 will cover chapters 8, 9, 11, 12, 33, 34, and 47)
2. **Exam # 2 will be available for access on Canvas via the Quizzes tab from Sunday, February 26th through Saturday, March, 4th (deadline on February 4th is 6:00 PM EST).**
3. The exam will consist of 35 multiple choice questions (i.e. 5 questions from each of the 7 chapters).
4. You will have 35 minutes to complete the exam once attempt is commenced.

Week 8

No Live class on Saturday, 3/11 – Spring Break

Date

3/5 – 3/11

Spring Break Week – No Class

Week 9

Live class on Saturday, 3/18

Date

3/12 - 3/18

Assignment - Read Following Chapters

Chapter 37 - Partnerships: Termination and Limited Partnerships Chapter 38 - Corporations: Formation and Financing

Week 10

Live class on Saturday, 3/25

Date

3/19 -3/25

Assignment - Read Following Chapters

Chapter 39 - Corporations: Directors, Officers and Shareholders
Chapter 40 - Corporations: Mergers, Consolidations and Terminations

Week 11

Live class on Saturday, 4/1

Date

3/26 -4/1

Assignment

Chapter 21 - Introduction to Sales and Lease Contracts
Chapter 22 - Title, Risk of Loss and Insurable Interest

Exam #3

1. Exam # 3 will cover chapters 35, 36, 37, 38, 39 and 40)
2. **Exam # 3 will be available for access on Canvas via the Quizzes tab from Sunday, March 26th through Saturday, April 1st (deadline on April 1st is 6:00 PM EST).**
3. The exam will consist of 30 multiple choice questions (i.e. 5 questions from each of the 6 chapters).
4. You will have 30 minutes to complete the exam once attempt is commenced.

Week 12

Live class on Saturday, 4/8

Date

4/2 -4/8

Assignment - Read Following Chapters

Chapter 26 - Negotiable Instruments: Negotiability and Transferability

Chapter 27 - Negotiation, Holder in Due Course and Defenses

Week 13

Live class on Saturday, 4/15

Date

4/9 -4/15

Assignment - Read Following Chapters

Chapter 28 - Liability, Defenses and Discharge

Chapter 30 - Secured Transactions

Week 14

Live class on Saturday, 4/22

Date

4/16 -4/22

Assignment - Read Following Chapters

Chapter 32 – Bankruptcy and Reorganization (Part 1)

Week 15

Live class on Saturday, 4/29

Date

4/23– 4/29

Assignment

Chapter 32 – Bankruptcy and Reorganization (Part 2)

Exam #4

1. Exam # 4 will cover chapters 21,22,26,27, 28, 30 and 32)



2. **Exam # 4 will be available for access on Canvas via the Quizzes tab from Sunday, April 23rd through Saturday, April 29th (deadline on April 29th is 6:00 PM EST).**
3. The exam will consist of 35 multiple choice questions (i.e. 5 questions from each of the 7 chapters).
4. You will have 35 minutes to complete the exam once attempt is commenced.

STUDENT RESPONSIBILITY:

IT IS YOUR RESPONSIBILITY TO CHECK BLACKBOARD FREQUENTLY FOR CHANGES IN ASSIGNMENTS AND FOR ANNOUNCEMENTS. YOU ARE RESPONSIBLE FOR READING ALL ANNOUNCEMENTS.

IT IS YOUR RESPONSIBILITY TO HAVE AN FAU E-MAIL ADDRESS AND TO CHECK YOUR FAU EMAIL FOR MESSAGES FREQUENTLY.

BLACKBOARD ONLY USES FAU EMAIL; THEREFORE, YOU MUST HAVE AN FAU E-MAIL TO BE ENROLLED IN THIS CLASS.

Selected University and College Policies

School of Accounting Policies

You are responsible for School of Accounting policies at <http://fau.edu/academic/registrar/FAUcatalog/business.php#accounting> ***These policies are considered to be an integral part of this syllabus.***

Code of Academic Integrity Policy Statement

Students at Florida Atlantic University are expected to maintain the highest ethical standards. Academic dishonesty is considered a serious breach of these ethical standards, because it interferes with the university mission to provide a high quality education in which no student enjoys an unfair advantage over any other. Academic dishonesty is also destructive of the university community, which is grounded in a system of mutual trust and places high value on personal integrity and individual responsibility. Harsh penalties are associated with academic dishonesty. For more information, see [University Regulation 4.001](#).



Disability Policy Statement

In compliance with the Americans with Disabilities Act Amendments Act (ADAAA), students who require reasonable accommodations due to a disability to properly execute coursework must register with Student Accessibility Services (SAS)—in Boca Raton, SU 133 ([561-297-3880](tel:561-297-3880)); in Davie, LA 131 ([954-236-1222](tel:954-236-1222)); or in Jupiter, SR 110 ([561-799-8585](tel:561-799-8585))—and follow all SAS procedures. Their web site is: <https://fau.edu/sas>

Religious Accommodation Policy Statement

In accordance with rules of the Florida Board of Education and Florida law, students have the right to reasonable accommodations from the University in order to observe religious practices, observances, and beliefs with regard to admissions, registration, class attendance and the scheduling of examinations and work assignments. For further information, please see FAU Regulation 2.007 at: <http://www.fau.edu/regulations/chapter2/Reg%202.007%208-12.pdf>

University Approved Absence Policy Statement

In accordance with rules of the Florida Atlantic University, students have the right to reasonable accommodations to participate in University approved activities, including athletic or scholastics teams, musical and theatrical performances and debate activities. It is the student's responsibility to notify the course instructor at least one week prior to missing any course assignment.

College of Business Minimum Grade Policy Statement

The minimum grade for College of Business requirements is a "C". This includes all courses that are a part of the pre-business foundation, business core, and major program. In addition, courses that are used to satisfy the university's Writing Across the Curriculum and Gordon Rule math requirements also have a minimum grade requirement of a "C". Course syllabi give individualized information about grading as it pertains to the individual classes.

Incomplete Grade Policy Statement

A student who is passing a course, but has not completed all work due to exceptional circumstances, may, with consent of the instructor, temporarily receive a grade of incomplete ("I"). The assignment of the "I" grade is at the discretion of the instructor, but is allowed only if the student is passing the course.

The specific time required to make up an incomplete grade is at the discretion of the instructor. However, the College of Business policy on the resolution of incomplete grades requires that all

work required to satisfy an incomplete ("I") grade must be completed within a period of time not exceeding one calendar year from the assignment of the incomplete grade. After one calendar year, the incomplete grade automatically becomes a failing ("F") grade.

Withdrawals

Any student who decides to drop is responsible for completing the proper paper work required to withdraw from the course.

Grade Appeal Process

A student may request a review of the final course grade when s/he believes that one of the following conditions apply:

- There was a computational or recording error in the grading.
- Non-academic criteria were applied in the grading process.
- There was a gross violation of the instructor's own grading system.

The procedures for a grade appeal may be found in [Chapter 4 of the University Regulations](#).

Disruptive Behavior Policy Statement

Disruptive behavior is defined in the FAU Student Code of Conduct as "... *activities which interfere with the educational mission within classroom.*" Students who behave in the classroom such that the educational experiences of other students and/or the instructor's course objectives are disrupted are subject to disciplinary action. Such behavior impedes students' ability to learn or an instructor's ability to teach. Disruptive behavior may include, but is not limited to: non-approved use of electronic devices (including cellular telephones); cursing or shouting at others in such a way as to be disruptive; or, other violations of an instructor's expectations for classroom conduct.

Faculty Rights and Responsibilities

Florida Atlantic University respects the right of instructors to teach and students to learn. Maintenance of these rights requires classroom conditions which do not impede their exercise. To ensure these rights, faculty members have the prerogative:

- To establish and implement academic standards
- To establish and enforce reasonable behavior standards in each class
- To refer disciplinary action to those students whose behavior may be judged to be disruptive under the Student Code of Conduct.