



The University of Akron

George W. Daverio School of Accountancy

College of Business Administration

MISSION STATEMENT OF THE DAVERIO SCHOOL OF ACCOUNTANCY

The George W. Daverio School of Accountancy provides students with the educational background to become competent and responsible accounting professionals. With a rich history of (i) accounting education that serves both traditional and non-traditional students and (ii) close relationships with the professional community in Northern Ohio, we emphasize undergraduate and master's-level education with an applied focus. The School offers a Bachelor of Science degree in Accountancy, a Master of Science in Accountancy, and a Master of Taxation.

The School stresses a learning environment that places primary importance on student success through effective teaching, complemented by faculty scholarship, interaction with the professional community, and service.

Business Law (ACCT/424/524/801)

Fall 2022

Instructor: Robert M. Ahonen

Class: T/TH 6:45-8:00

Class is online using TEAMS

Office: CBA 222

Phone: 330-338-5450 (cell)

E-Mail: ahonenbob@gmail.com

Mission of The College of Business Administration: Preparing Competent and Responsible Business Leaders.

Required Text: Richard A. Mann and Barry S. Roberts, *Essentials of Business Law and the Legal Environment*, 13th ed. (Cengage, 2019), ISBN: 978-1-337-55518-0

Note: As of Spring 2020, this is a First Day Course.

First Day Course

Course Materials

Because this is a First Day course, the cost of **electronic access to the textbook** and related assignments is **included in your course tuition**. Instructions on linking your textbook (provided by Cengage MindTap) to the University's Brightspace system are in this video (fall 2019):

<https://play.vidyard.com/wkPs9copPEcx7KqMQMKi4y>

You can buy a looseleaf hard copy of the book at the bookstore (or obtain the right to print it out) after the Add/Drop period ends for a small fee (\$6.99 to \$9.99 in fall 2019).

The bookstore suggests the following language on these points:

1. To reduce the cost of course materials, the materials for this course are provided digitally in Brightspace, and they will be charged to you through your tuition. There is nothing additional required for you to purchase, but discounted print copies may be available to you after the add/drop period. Please check with the bookstore staff. By law the cost is below market value, and it is very unlikely that you will find them cheaper elsewhere. If you choose to opt out of the program and source your materials in another format, you may do so by filling out the form provided at <uakron.edu/book> and taking it into the bookstore personnel.
2. After the add/drop period, students who opt out as described above will be credited through their tuition statement.

Breach of Academic Integrity

“Breach of Academic Integrity” is defined as any use by one student of the work of another (tests or otherwise), with such work being presented as the student’s own work for grading purposes. This definition includes cheating as commonly understood, including such actions as applied to tests, reports, papers, and the like, and also includes the concept of plagiarism, as that term is generally understood. No Breach of Academic Integrity will be tolerated in this class. Any such breach will result in a grade of “0” (zero) for the particular activity, and the reporting of the incident to appropriate authorities.

Disabilities

Any student who feels she/he may need an accommodation based on the impact of a disability should contact the Office of Accessibility at 330-972-7928. The office is located in Simmons Hall, Room 105. That office generally requires that the student register for each test at least five days ahead of each projected test day.

Title IX Matters

The University of Akron is committed to providing an environment free of all forms of discrimination, including sexual violence and sexual harassment. This includes instances of attempted and/or completed sexual assault, domestic and dating violence, gender-based stalking, and sexual harassment. If you (or someone you know) has experienced or experiences sexual violence or sexual harassment, know that you are not alone. Help is available, regardless of when the violence or harassment occurred, and even if the person who did this is not a student, faculty, or staff member.

Confidential help is available. If you wish to speak to a professional in confidence, please contact:

- Rape Crisis Center – www.rccmsc.org – 24 Hour Hotline: 877-906-RAPE. Office Located in the Student Recreation and Wellness Center, Room 246, and the office number is 330-972-6328;
- University Counseling and Testing Center – uakron.edu/counseling -- 330-972-7082; or
- University Health Services – uakron.edu/healthservices -- 330-972-7808.

Please know that the majority of other University of Akron employees, including faculty members, are considered to be “responsible employees” under the law and are required to report sexual harassment and sexual violence that comes to their attention (“mandatory reporting”). If you tell me about a covered situation, I shall be required to report it to the University’s Title IX Coordinator and

possibly the police. You still will have options about how your case will be handled, including whether or not you wish to pursue a law enforcement or complaint process. You have a range of options available, and we want to insure that you have access to the resources you need.

Additional information, resources, support and the University of Akron protocols for responding to sexual violence are available at uakron.edu/Title-IX.

Recordings

RECORDING OF THE CLASS, IN ANY FORMAT OR BY ANY MEANS, IS EXPRESSLY PROHIBITED WITHOUT THE PRIOR WRITTEN AUTHORIZATION OF THE INSTRUCTOR.

Course Objectives:

- To provide the student with a working knowledge of the legal system and basic concepts in the law affecting business relationships and business organizations.
- To provide the student with an understanding of the relationship of law to business, its affects on business, and the role of law in shaping the business environment.
- To provide the student with an understanding of the role of law in the business environment as it affects social, political, and economic factors of society.
- To explore the relationship among business decisions, legal ramifications of such decisions, and ethical response of business decisions in relation to political, social, economic, and legal norms.

Specific Course Criteria

1. Grades – The grade received in this course depends primarily upon the individual performance as demonstrated on examinations and homework assignments. In addition, significant performance by way of recitation of discussion questions, case problems or class discussion will be considered in determining the final grade. Conversely, a failure to perform, or prepare for class will also be considered in determining the final grade.
2. Preparation for Class- Students are expected to be prepared to discuss all assigned materials. This will include discussion questions and case problems provided at the end of each chapter as well as any other assigned work. This preparation should include the ability to discuss the facts, legal issues and rule of law for each case in the chapter [in your own words]. Students will have an opportunity to sign up for in class presentation of the key issues of either a part of or an entire chapter, cases briefs for cases in each chapter, discussion questions and/or problems at the end of each chapter.
3. Examinations- All Exams will be Brightspace. The examinations may consist of objective, true/false, multiple choice, and short answer questions. The typical question has one correct answer and three or four detractors. Makeup examination privileges will be extended only in cases

of absence on the scheduled examination date for reasons beyond the student's control. A failure to complete an examination will result in a zero for that exam which will be averaged accordingly. All make-up exams must be completed no later than one week after the original exam date. Any student who does not sit for the scheduled exam or take a make-up exam will receive a zero for that exam. Each exam will be based on the material included on the syllabus and any additional material that may be assigned in class. There will not be a comprehensive final. Students should know the course material as outlined in the textbook even if it is not discussed in class.

4. Students may not keep exams. The Department of Accounting's policy regarding exams is: Exams may not be removed from the classroom by students. All exams must be returned to the instructor when they have been graded and discussed.

5. Grading Scale:

A	92+
A-	90-91
B+	87-89
B	82-86
B-	80-81
C+	77-79
C	72-76
C-	70-71
D+	67-69
D	62-66
D-	60-61
F	< 60

6. Final examination dates to be announced.

7. Grade Determination:
Graduate/Undergraduate

Exam 1	20 %
Exam 2	25 %
Exam 3	25 %
Exam 4	20 %
Classroom Participation (Case Briefs, Discussion Questions and Case Problems)	10 %

Graduate students will have one or two essay questions added to each exam worth 10-15 % of the exam grade.

8. Withdrawal- If it is necessary for the student to withdrawal from the course, the student must complete the withdrawal by the University prescribed deadline in the Student Services Office. Failure to do so will result in a failing grade reported for the course.

9. **Webcam requirement** You will need a webcam for this class. If you do not have a webcam on your current computer, here are your options:

1. You can check out a computer from the Library. The computers available for checkout have webcams. You can go to the Library web page and chat with a librarian to get the specifics of how to check out a computer.

2. You can purchase a webcam. I looked on Amazon in August 2020, and there are several options in stock. The first six webcams that I found ranged in price from \$54.88 - \$79.99. If you cannot afford to purchase this, the University has received funds from the federal government to help students make the transition to online courses. These grants are available up to \$1,000. The link to apply is <https://uakron.edu/zipassist/cares-aid>.

3. You can use your smartphone as a webcam by following the instructions at the following address: <https://www.techworm.net/2016/11/use-smartphone-webcam-pc-laptop.html>.

10. Reliable Internet connection is required – since this is an online course, you must have a reliable internet connection. No late work is accepted due to internet disruptions. Here are some helpful hints:

1. You will get the best Internet service if you sit as close to your router as possible and ensure that no one in your household is utilizing a large amount of your Internet service, such as streaming Netflix or playing online games.
2. Determine how to create a “hot spot” with your phone in case your internet connection is interrupted.
3. The governor of Ohio has created a link to all free internet hot spots in Ohio. Please see <https://innovateohio.gov/wps/portal/gov/innovate/news/news-and-events/04042020>

When using Teams (for exams), it is best to close ALL other activities on your computer, including email. This will ensure you get the best results with no interruptions

11. LECTURE STRUCTURE

Unless otherwise notified, lectures are online synchronous and are held on “Teams” at the scheduled class times twice per week. As mentioned, lectures adopt a practical case-study based approach. Students are required to have their camera and microphones on, and be prepared to participate in class discussions.

12. INCOMPLETES

- **At the discretion of the instructor**, a student may receive an "I" (incomplete) grade if he/she is passing the course, has completed **substantially all of the coursework** and is unable, for an **exceptionally extraordinary reason** that is supported by **appropriate written evidence**, to complete some of the course requirements.
- A student who receives an "I" grade in this course must complete the remaining requirements by the end of the following semester. Material related to this course is not accepted after that date. This means that an "I" grade that is not changed by the end of the following semester becomes a permanent "F".
- Responsibility for contacting the instructor to arrange for the completion of the work rests with the student.

COVERAGE OF ETHICS

The discussion of ethical conduct will be integrated throughout the course through classroom discussions and the use of appropriate end-of-chapter materials. Ethical behavior in business is critical to the proper functioning of commercial, accounting and business markets. Business law plays a particularly large role in this process because regulatory processes and procedures are used in decision-making that affects the allocation of resources throughout the economy.

SYLLABUS CHANGES

*The assignments and agenda are tentative and could change during the semester. All changes will be announced in class or **communicated via e-mail and/or Brightspace**. You are responsible for*

noting such changes. Students should regularly check their UA email for important notices from the University.

STUDENTS' RESPONSIBILITY FOR CLASS PARTICIPATION AND ADVANCE PREPARATION (INCLUDING HOMEWORK)

Each student is responsible for reading the assigned material and for attempting any assignments before coming to class. A useful rule of thumb is to devote two to three hours of preparation time for each hour of class time. You should be prepared to discuss reading assignments, answer questions, and participate in class activities. Lectures adopt a practical case-study based approach. Students are therefore required to do the problems that are posted on Brightspace and be ready for an in-depth discussion about it in class.

13. ATTENDANCE

- A student is expected to attend all meetings of a class for which he or she is registered (University Policy).
- **Students who are averaging below 60% and who miss more than six class meetings can be administratively withdrawn from this class.**
- Students with poor attendance usually end up repeating the course. For many students, learning this material presents a challenge, and class attendance is very important in the learning process.

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College of Business
Department of Accounting**

Business Law
Fall 2022
Instructor: Robert M. Ahonen
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Office: CBA 232
Phone: 330-338-5450 (cell)
U/A Accounting Dept
E-Mail: ahonenbob@gmail.com

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| 1. | Aug. 23 (T) | Course Overview – Chapter 1 Introduction to Law |
| 2. | 25(TH) | Chapter 2 Business Ethics |
| 3. | 30 (T) | Chapter 3 Civil Dispute Resolution |
| 4. | Sept 1 (TH) | Chapter 4 Constitutional Law |
| 5. | 6 (T) | Chapter 6 Criminal Law Chapter 7 Torts |
| 6. | 8 (TH) | Chapter 8 Negligence & Strict Liability |
| 7. | 13 (T) | EXAM 1 (Chapters 1-4, 6-8) |
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| 8. | 15 (TH) | Chapter 9 Introduction to Contracts, Chapter 10 Mutual Assent |
| 9. | 20 (T) | Chapter 11 Conduct Invalidating Assent |
| 10. | 22 (TH) | Chapter 12 Consideration Chapter 13 Illegal Bargains |
| 11. | 27 (T) | Chapter 14 Contractual Capacity |
| 12. | 29 (TH) | Chapter 15 Contracts in Writing |
| 13. | Oct. 4 (T) | Chapter 16 Third Parties to Contracts Chapter 17 Performance, Breach and discharge |
| 14. | 6 (TH) | Chapter 18 Contract Remedies |
| 15. | 11 (T) | EXAM 2 (Chapters 9-18) |
| | | |
| | | Uniform Commercial Code |
| 16. | 13 (TH) | Chapter 19 Introduction to Sales & Leases & Chapter 20 Transfer Title |
| 17. | 18 (T) | Chapter 21 Risk of Loss |
| 18. | 20 (TH) | Chapter 22 Warranties & Strict Liability |
| 19. | 25 (T) | Chapter 23 Remedies |
| 20. | 27 (TH) | Chapter 37 Secured Transactions |
| 21. | Nov. 1 (T) | Chapter 38 Bankruptcy |
| 22. | 3 (TH) | Chapter 39 Securities Regulation |
| 23. | Nov. 8 (T) | Exam 3 (Chapters 19-23, 37-39) |
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| 24. | 10 (TH) | Chapter 41 Employment Law Chapter 43 Accountants Liability |
| 24. | 15 (T) | Chapter 28 Relationship of Principal & Agent |
| 25. | 17 (TH) | Chapter 29 Relationship with Third Parties |
| 26. | 22 (T) | Chapter 30 Formation of Partnerships |
| | | Chapter 32 Limited Partnerships & Limited Liability Corporations |
| | 24 (TH) | No Class Thanksgiving |
| 27. | 29 (T) | Chapter 33 Nature & Formation of Corporations |
| 28. | Dec. 1 (TH) | Chapter 35 Management Structure of Corporations |
| 29. | 6 (T) | Exam 4 (Chapters 28-30, 32, 33, 35, 41, 43) |

All dates and material covered are subject to change at the discretion of the professor.

