

SAM HOUSTON STATE UNIVERSITY
COLLEGE OF BUSINESS ADMINISTRATION
Department of Accounting
Course Syllabus – Spring 2018

COURSE NUMBER: Accounting 5379 (*writing enhanced- and arguably **reading intensive***)

COURSE TITLE: Professional Ethics and Responsibilities

PREREQUISITES:

24 hours of accounting, graduate status, or permission of instructor

INSTRUCTOR:

Dr. Taylor S. Klett, CPA, JD

OFFICE:

Smith Hutson (COBA) 311K

OFFICE HOURS:

Monday- before and after Ethics class

Others by appointment- email, call ahead or just drop by!

CLASS HOURS: M 9:30-12:00 and virtual online 2301 courses

OFFICE TELEPHONE:

936 294-4977

E-Mail: Klett@shsu.edu

Web page: www.shsu.edu/~klett (perhaps occasionally used)

Blackboard: <https://blackboard.shsu.edu/> (predominately used)

REQUIRED TEXTS/MATERIALS:

Final Accounting: Ambition, Greed and the fall of Arthur Andersen, Toffler, Barbara Leyu, Broadway Books, 2003, ISBN: 0-7679-1382-5 (paperback also available and cheap on Amazon)

(*provided as necessary by professor*) *Ethical Obligations and Decision Making in Accounting, Text and Cases*, (Third ed.), Mintz, Steven M. and Morris, Roselyn E., 3rd Edition, 2013, McGraw- Hill Irwin, ISBN 978-0-07-786221-3 (*materials provided by professor as appropriate*)

SUPPLEMENTAL MATERIALS:

Recommended: My blackboard site will be continually upgrading for this class. As such, it will be very valuable resource to this class. Reading materials or web links will be added, as well. Also, review professional journals such as the *Journal of Business Ethics*, *Business Ethics Quarterly*, and *Research in Accounting Ethics*. Read newspapers and business trade magazines. There will be cases that apply to the concepts we are learning about that I will provide on blackboard or in class, as well.

COURSE DESCRIPTION:

This course is intended to provide prospective accounting professionals an ability to apply philosophic moral theory to particular issues pertaining to the accounting profession. The course includes the examination of ethical standards, ethical reasoning, integrity, objectivity, independence, and other core values. Emphasis is placed on dealing with controversial issues and examining the legal and professional responsibilities of public accountants. Topics also included are examination of the state

and AICPA Code of Professional Conduct and reporting matters, such as SEC, IRS, and similar such bodies. Also, cases with “real life” situations will be interspersed throughout the materials. Prerequisite: Graduate standing, 24 hours of accounting.

COURSE OBJECTIVE:

The primary objective of the course is to familiarize the student with ethical standards and behavior in society and within the accounting profession. Further, the student will be provided: a firm understanding of foundations of ethics; an exposure to sensitive and timely ethical issues facing accountants and managers in business situations; a clearer understanding of the relationship of accounting and ethics; the ability to evaluate accounting activities and institutions from a moral/ethical perspective; and the ability to improve the students’ writing and research skills in a business setting.

COURSE EVALUATION PROCESS:

Approximately three major examinations will be given. In addition to examinations, a **major** written research project will be assigned which would serve as the final. Class activities will include, but are not limited to: seminar style class participation, group activities, specialized cases discussion/response, and the like. Accordingly, the **approximate** “mix” (*subject to change*) (the grade will be based on total earned points) for grading shall be as follows:

Research paper:	20-25%
Examinations:	50%
Class (incl. presentation <i>and participation</i>):	25-30%

I reserve the right to simply assign points to each gradable item and then determine letter grades based on percentages of total points possible and/or use letter grades (A-, B+, etc.).

Extra credit opportunities will be available for those interested, up to a yet to be determined maximum. I reserve the right to implement pop tests, on line quizzes and/or exams; and/or additional other assignments if determined necessary or appropriate by myself.

Make-up exams. Students who miss an exam will receive a zero for the exam unless the absence is prearranged with or otherwise approved by the instructor.

Late Papers: I generally will not accept late papers, but on the rare occasion that I, in my sole determination take a late paper, the assignment’s grade will be appropriately marked down dependent upon the unique circumstances. **If your classmates can get the task done on time, so can you.**

RELIGIOUS HOLY DAYS:

Section 51.911(b) of the Texas Education Code requires that an institution of higher education excuse a student from attending classes or other required activities, including examinations, for the observance of a religious holy day, including travel for that purpose. A student whose absence is excused under this subsection may not be penalized for that absence and shall be allowed to take an examination or complete an assignment from which the student is excused within a reasonable time after the absence.

University policy 861001 provides the procedures to be followed by the student and instructor. A student desiring to absent himself/herself from a scheduled class in order to observe (a) religious holy day(s) shall present to each instructor involved a written statement concerning the religious holy day(s). This request must be made in the first fifteen days of the semester or the first seven days of a summer session in which the absence(s) will occur. The instructor will complete a form notifying the student of a reasonable timeframe in which the missed assignments and/or examinations are to be completed.

DISABLED STUDENT POLICY:

It is the policy of Sam Houston State University that no otherwise qualified disabled individual shall, solely by reason of his/her handicap, be excluded from the participation in, be denied the benefits of, or be subjected to discrimination under any academic, Student Life program, or activity. Handicapped students may request academic assistance when needed from a Committee for Continuing Academic Assistance for Disabled Students by visiting the Director of the Counseling Center in the Lee Drain Building Annex, or by calling 936 294-1720.

If you have a disability that may affect adversely your work in this class, then I encourage you to register with the SHSU Counseling Center and to talk with me about how I can best help you. All disclosures of disabilities will be kept strictly confidential. NOTE: no accommodation can be made until you register with the Counseling Center.

ATTENDANCE POLICY:

Class attendance is a **requirement** of this course. Regular attendance will indicate the amount of interest and effort a student is willing to exert in learning. It is generally the borderline student for whom absences can be of vital importance. Further, classroom participation in discussion of the various topics is essential and you cannot obtain a full understanding of the topics and issues if you are not in attendance. Also, notice the amount of points that will be earned in classroom related activities; and thus logically you cannot afford to miss class.

TOPICS:

Introduction and Need for the Course
The Role of the Professional Accountant, including an Introduction into the Accountants Ethical and Legal/regulatory Environment
Ethics and the Environment of Business and Accounting
Ethical Foundations, Theories and Systems
Accounting Scandals and the Sarbanes-Oxley Act of 2002
Conflicting Moral Duties- Resolution
Whistleblowers
GAAS Auditing Standards and the AICPA Code of Professional Conduct: Rules
Concepts and practical examination of Rules 10x-50x
Tax Accounting Ethics
Consulting Ethics, including Financial Planning and Advising
Ethics Enforcement
Foreign Corrupt Practices Act & Money Laundering
Significant Ethics Issues facing Business and the Profession
The Future of the Profession
Corporate Social Responsibility
Latest Trends, Scandals and their Ethical/Business Impact

OTHER:**ACADEMIC HONESTY POLICY:**

“Students are expected to maintain complete honesty and integrity in the academic experiences both in and out of the classroom. Any student found guilty of dishonest in any phase of academic work will be subject to disciplinary action.” *Code of Student Conduct and Discipline*, Section 5.3, as printed in the *Guidelines*. **Query: Does it seem foolish to state such a policy in a syllabus dealing with a course on ethics? Why?? What do you think?**

<i>Application of the Academic Honesty Policy in this course:</i>

Unless the professor otherwise announces exceptions to the rules in class or on blackboard, the following policies will apply:

Exams: Each student is expected to **independently** complete the exams *unless* the professor explicitly notes such (for example, he may explicitly in writing allow joint work on a specific question). No student should refer to another's exam solutions or discuss the exam with other students. Evidence of violations of this policy will be forwarded to the Dean of Students with a recommendation to assign a grade of F for the course.

Team Work: If an assignment is assigned as a team, it should be completed as a team *unless otherwise stated by the professor*. This means it would be dishonest to communicate with students in other teams in the course, or students of the course from prior semesters. Again, exceptions to this rule may be allowed by the professor. Evidence of violations of this policy will be forwarded to the Dean of Students with a recommendation to assign a grade of F for the course.

Homework: Working on homework with other students in the course is **ALLOWED** and *encouraged*. It is amazing what you might learn from others! *However*, **copying** work of another student, minor rewording of work of another student, or copying from a solutions manual or any other source is **NOT** permitted. Violation of this policy constitutes academic dishonesty. Evidence of violations of this policy will be forwarded to the Dean of Students with a recommendation to assign a grade of F for the course.

Prior Students Work: No student may use any materials obtained from students who have already completed this or a similar course. Such usage will constitute academic dishonesty to the borrower AND lender. Evidence of violations of this policy will be forwarded to the Dean of Students with a recommendation to assign a grade of F for the course.

Final Research Paper: Each student is expected to independently research, write, and prepare a new original paper for the professor using any and all available research methodology. In no case may a student copy, purchase, or plagiarize an existing or unpublished paper of another person. The student may consult with the professor. Violation of this policy constitutes academic dishonesty. Evidence of violations of this policy will be forwarded to the Dean of Students with a recommendation to assign a grade of F for the course.

UNIVERSITY REQUIRED CELL PHONE POLICY:

As required by Academic Policy Statement 100728, you are advised of the following policies related thereto:

- 1) The use of a cell phone for voice purposes during the class time period is prohibited. **PHONE RINGERS ARE TO BE TURNED OFF.**
- 2) The use of texting by any type of electronic device, be it cell phone, computer or other device, is also **EXPRESSLY** prohibited. Don't think because it is "quiet" that it is ok. **IT IS NOT!**
- 3) As per the guidelines, the use of a telephone or text messenger or an device that performs these functions during a test period is absolutely **PROHIBITED**. **THESE DEVICES MUST BE STORED SECURELY AND NOT VISIBLE ON THE DESK.** Use of such a device during a test is, per the statement, **and even the visibility of such a device during the test period** will result in a **ZERO** assessed for the test, and is **also** considered de facto evidence of cheating.
- 4) As per the policy statement, you may be removed from the class for the first offense and multiple offenses, the penalty may be the failure of the course.
- 5) **EMERGENCY RULES:** with the **ADVANCE** permission on a case by case situation of myself, I will allow a cell phone or similar device for due cause, to be determined solely by myself.

- 6) **THIS POLICY WILL BE ENFORCED.** These are the University's rules, not mine.

USE OF EMAIL:

I highly recommend you consider corresponding with me via email on any class related matter. In addition, you should expect to receive from me various items that will relate to class activities and/or assignments. Of course, feel free to drop by and chat as well. While use of the telephone is of course acceptable, but practically it is easier to contact me via email.

CLASSROOM CIVILITY:

As noted under the cell phone policy above, please turn off your cell phone before class begins and/or mute it!!! Students are expected to assist in maintaining a classroom environment that is conducive to learning. In order to assure that all students have an opportunity to gain from time spent in class, *unless otherwise approved by the professor*, students are prohibited from using cellular phones or beepers, eating in class, making offensive remarks, reading newspapers, sleeping, talking among each other at inappropriate times or engaging in any other form of distraction. Inappropriate behavior in the classroom shall result in, minimally, a directive to leave class. → **That said, this class (YOU!) is (are) expected to become engaged in the materials and to discuss in class the cases, matters, policies, procedures, rules, and opinions et al being considered and/or bantered about in the class session(s). Don't be shy. Should the class be less than willing to discuss matters, the professor will feel free to call on students in a Socratic style of teaching.** ←

CAVEAT:

As are most things in life, the above is subject to change at any time; however, you will be adequately notified of such changes in class, my web page/blackboard, and/or e-mail.

CLASS RELATED AMPLIFICATIONS:

Research Paper: The Research Paper will be a minimum of 20 pages before bibliography. The paper shall be **your own original personal work**; it **cannot** have been used or written in another course and/or with another student; and it most certainly is not to be a purchased "internet" or other such paper. The paper will examine both sides of the issue(s) and explain persuasively your ultimate position. NO LATE RESEARCH PAPER WILL BE ACCEPTED, PERIOD. You may turn it in before the due date.

Possible Research Paper topics -nonexclusive- I am sure you can come up with others, but I **must** approve the topic. **You are to submit to me your proposal NO LATER THAN the class before SPRING BREAK for approval!** THIS TIME DEADLINE WILL BE STRICTLY ENFORCED THIS SEMESTER!

- Tax Shelters (or other system) and Ethics
- Fraud and Accounting
- Corporate Board Oversight and Responsibility
- Auditor Independence- Myth or Reality?
- The AICPA Code of Conduct- changes necessary?
- The Sarbanes Oxley Act- A Relic or Still Viable?
- Ethical Attitudes of SHSU (business/accounting/other) students
- Corporate Compensation and Ethical issues related thereto
- Corporate Social Responsibility
- Forensic Accounting and Ethics
- Fannie Mae- What happened- ethically
- Freddie Mac -What happened- ethically
- Whistleblowers
- The Usefulness of Codes of Ethical Conduct
- E-Commerce and Ethics
- Environmental Accounting and Ethics

Governmental Bailout Ethical Issues

Bailouts *ad nauseum* and the ethical problems thereof

Bonuses- a gift for the privileged? Can They be Ethically supported?

Have Golden Parachute's outlived their Usefulness and ethical issues thereto?

Ponzi Schemes and the SEC and the ethics nightmare

Bernie's [or other shyster's] lasting "contribution"

The Sine Curve of Ethics- fact or fiction?

OR: → *Other topics as suggested by you and approved by me in advance or otherwise suggested by myself in class*

Seminar Group/Team Activities: You are expected to team up with approximately four or five other classmates (the exact number will be determined by final class size) quickly and provide me via email your names (including a group name modeled after ethics) and email addresses, preferably by the end of the first class session. ***This is essential*** as cases and other activities will require group participation/work. Make sure these are people you can get together with relatively easy (in person, internet, Skype, whatever). This group will also be responsible for the case presentation (next item). If you do not team up, I will do it for you. Also, recall your group will examine, discuss and/or write about certain Sammy and/or other cases throughout the semester.

Major case presentation: You and your partners **shall** prepare at least **one** MAJOR case presentation at the end (or *perhaps throughout the term- TBD*) of the semester; all of these cases will be from the developing stories/ethical situations just recently occurring, materials from the text that we did not otherwise cover, and/or class/blackboard provided materials or otherwise provided or researched. In general, you should reasonably but yet fully describe the basic situation, that is, the ethical problem and business circumstances; your position- that is, your own conclusions about the problem/topic, and any unresolved ethical issues; and finally your argument- the "meat" of the presentation. You should provide clear and compelling reasoning for your position, defining key terms or concepts, and emphasizing the relevance and comparative importance of the various cases or other materials which have allowed you to arrive at your position and conclusions. There will be approximately six groups (dependent upon final size of the class) who will present their case(s), the presentation is expected to track approximately 15-20 minutes each. PowerPoint slides, handouts, and other visual aids are expected. You will also give me a copy of your PowerPoint's used in the presentation PRIOR to the presentation to the class.

COURSE OUTLINE: CAVEAT: ***always*** subject to modification, and additional and/or specific class readings may be provided separately on blackboard/web page and in class. **There will be a case series that I am writing and revising which I will introduce throughout the semester, and while generally noted below, the cases may be re-ordered, expanded, revised, deleted and/or times revised.** A *tentative* daily outline/schedule is attached. It is organized by chapter and is tentative as to homework. Such final details will be provided in class and/or on blackboard. I reserve the right to modify the outline, should we fall behind in our coverage of assigned topics or if I find articles to supplement the current reading list. ***This schedule/outline is NOT a contractual agreement*** and students will receive guidance concerning alternations to the schedule/outline in class and/or on blackboard.

Regardless of the ordering of materials covering in lectures, **STAY CURRENT** with the scheduled readings below. Because of the nature of the material and text, I will design lectures and projects to aid in developing an integrated understanding of the materials for the full semester in mind. I am NOT here to read the book to you. **The lectures are designed with the thought in mind that you have FULLY read the relative materials prior to coming to class. Failure to do so will make an adequate understanding of that material and the class discussion highly improbable. Further, this semester I intend to require more of an in class experience for everyone, and thus things may be reordered somewhat.**

If the class chooses to not participate in classroom discussions and does not read the materials prior to class, you may expect detailed and heavy homework exercises to offset the loss of the learning experience of classroom participation. YOU HAVE BEEN WARNED. So come prepared and ready to talk.

I expect us to proceed *approximately* as follows (but don't be surprised if some class times expand and others contract- and of course you will be adequately notified) **AND YOU (yes, YOU) ARE TO BE PREPARED TO DISCUSS** (that means "talk about the subject in more than a sentence or two") **IN CLASS**. Dates are approximate. Things may change! Italicized items are my Sammy cases from Blackboard.

NOTE: We may have additional cases from the book assigned prior to the applicable classes. "Sessions" do not necessarily correspond to a specific "day"- there may be "sessions" within one class. The "session" note is because the TSBPA requires knowing how many sessions are on a topic (sessions meaning a certain approximate amount of time)

TENATIVE SCHEDULE OF EVENTS: (these may easily overlap with sessions/dates)

FAIR WARNING: if you have to make a priority of reading anything, it should be my Sammy cases.

Session 1 &2 (Jan 22-29)

An Introduction to and the need for the Course

What does it mean to behave *ethically*? – and what is *integrity*? class discussion

What is the most challenging (but non confidential) ethical dilemma you personally have encountered to date and why (**homework**, one page typewritten essay)

The *Sadhu* case & other introductory materials on Blackboard

The Role of the Professional Accountant, including an introduction into the Accountant's Ethical and Legal/Regulatory Environment-

Class Discussion: Mintz, p. 1-34

Sammy Prologue- A Night at the Library

The Role of the Professional Accountant, including an introduction into the Accountant's Ethical and Legal/Regulatory Environment (continued)-

Class discussion: Mintz p. 54-74

The Final Classroom Days

A Death in the Family

Ethics and the Environment of Business and Accounting

Mintz, p. 91-140

Class discussion:

Bhopal-Union Carbide 168-173

The Final Paper

Session 3 & 4 (Feb 5- Feb 12)

Ethical Foundations, Theories and Systems

Mintz, Chapter 2 (p. 54-74 review)

Class discussion: Ford/Firestone Tire Recall- Blackboard materials

GAAS Auditing Standards and the AICPA Code of Professional Conduct

Downloadable AICPA materials at www.aicpa.org and Mintz, p. 175-222

Class discussion: Ethics, standards, and the “real world”
Sammy’s Professional Life Begins
Evaluation 101
The Troublesome Drooling Client

Sessions 5-7 (Feb 12-19)

Concepts and practical examination of:

Independence and Integrity and Objectivity
General Standards; Compliance with Standards; Accounting Principles
Confidential Client Information, Contingent Fees
Acts Discreditable, Advertising and Other Forms of Solicitation; Commissions and Referral Fees; Form of Organization and Name
And related topics.

Texas materials at www.tsbpa.state.tx.us

Class discussion: Specific rulings, facts, and situations. Mintz materials, and Blackboard
The Errant Message
Sammy’s First Travel
Comfortably Numb; Vince’s Dilemma

Session 8 (Feb 26)

Exam One

Sessions 9-11 (March 5-19)

Accounting Scandals and The Sarbanes-Oxley Act of 2002

Enron 435-441
Arthur Andersen’s Troubles
WorldCom case 2-1
Begin reading *Final Accounting* p. 1-68
Class discussion:
The Great SOCKs Debate
The Big Audit
The Junior College Experience- Part 1

➔ **Spring break (March 11-17)** ⬅

Session 12 (March 26)

Conflicting Moral Duties: Resolution? Mintz 397

Outside reading/blackboard
Janet’s Decision
Janet’s Decision- Part 2

Whistleblowers

Blackboard materials (the three ladies)
Whistleblowing- Mintz p. 131-135
Final Accounting: 69-128
The Junior College Experience- Part 2

Session 13 (April 2)

Exam Two

Session 14-17 (April 9)

Tax Accounting Ethics

AICPA web site relating to Tax Accounting Ethics and blackboard materials
Ethics in Taxation Practice p.213-219
Class discussion:
Bubba & Rufus p.. 191
The Great Tax Return

Consulting Ethics, including Financial Planning and Advising Ethics

Downloadable AICPA materials at www.aicpa.org and/or blackboard
Final Accounting: 159-208
Class discussion: Governance entities
Amy's Employees
Amy's Hiring Decision

Ethics Enforcement

Blackboard materials
Texas State Public Accountancy Enforcement actions which can be found at web site
(www.tsbpa.state.tx.us/pi4.htm); review of recent and past enforcement actions and discussion
relative thereto.
The Fishing Trip

International Financial Reporting, Foreign Corrupt Practices Act

Mintz p. 475-510
Final Accounting: 209-254
Girls' Night Out

Session 18 (April 16)

Significant Ethical Issues facing Business and the Profession

Class discussion:
Ford Pinto Case p. 107
The Bone Pile Incident

The Future of the Profession.

Blackboard materials and/or other independent download items
Final Accounting- 254- end and wrap up of book
EndRun Redux- Directors cut
The Rock Business

Corporate Social Responsibility & Earnings Management/Quality of Fin. Reporting

Blackboard materials or other
Mintz, p 410-443
Write a 5 page essay on your *critique* of *Final Accounting*, not a book report, also be prepared to
discuss in class. Note: I may allow you to have your choice of preparing the *Final Accounting* critique
or to prepare another critique on another topic, *all to be discussed later*.
The Party

Session 19 (April 23)

Exam Three “*Forward Vision*”

Session 20 (April 30 *Final Class day*)

Group Presentations (*tentative* topics and groups)[OR, the classes may run later if we do the
presentations throughout the semester, we will decide this shortly]

(NOTICE These are merely suggested topics, others may be substituted with my approval!)

Happy Group A: Barings Bank, Rogue Trader
 Happy Group B: Dow Corning Silicon Breast Implants
 Ticked off Group C: KPMG's Tax Shelter Problems
 Happy Group D: The AIG Problems
 Happy Group E: Tycos Problems
 Upset Group F: Bernie's Games
 Happiest Group G: Professional Ethics Today- An Update
 Last is best group H: Are ethics dead in the workplace? An Overview.

Sammy- Epilogue

Class wrap up

“FINAL EXAM DAY”: Your paper is due by 10:00 a.m. Tuesday, May 8.

>>>AND Hopefully a Guest Speaker for one session TBD<<<

Spring Term 2018		
Date	Day	Event
November 10	Friday	Advance Registration Begins Advanced registration for the Spring 2018 term begins on Friday, Nov. 10. See the Advance Registration Schedule for details on registering by classification and the breakdown of registration times by alpha schedule.
November 18	Saturday	Registration Open for All Students Refer to Schedule of Classes for Details
January 13 - January 14	Saturday - Sunday	Residence Halls Open for Occupancy, 11:00 AM - 5:00 PM Residence halls will open for the Spring term at 11 a.m. on Saturday, Jan. 13. All halls also will be open for move-in from 11 a.m. to 5 p.m. on Sunday, Jan. 14, and Tuesday, Jan. 16.
January 15	Monday	University Holiday - Martin Luther King Day SHSU will be closed on Monday, Jan. 15, in recognition of Martin Luther King Jr. Day. University business will resume on Tuesday, Jan. 16, at 8 a.m.
January 16	Tuesday	Registration & Payment Deadline - Registration Closes @ 4PM - Payment Due by 5:00 PM (In-Person) and 10:00 PM (online) - Refer to Schedule of Classes for Details
January 16	Tuesday	Residence Halls Open for Occupancy, 11:00 AM - 5:00 PM
January 17	Wednesday	First Class Day of Full Term (15-Week) and 7 1/2 (A) Week Courses - Daytime on-campus and off-campus classes begin

		<ul style="list-style-type: none"> - Late Registration open - Refer to the Registrar's page for details and deadlines - Wednesday Night (WN) classes begin (on-campus and off-campus)
January 17	Wednesday	Registration Open Between 12:00 PM - 4:00 PM
January 18	Thursday	Last Day to Register and to Process Schedule Changes for 7 1/2 (A) Week Courses No registration permitted past this deadline
January 18	Thursday	Registration Reopens at Noon (12:00 PM)
January 18	Thursday	Thursday Night (ThN) Classes Begin (On-Campus and Off-Campus)
January 19	Friday	Friday Night (FN) Classes Begin (On-Campus and Off-Campus)
January 20	Saturday	Saturday Classes Begin (On-Campus and Off-Campus)
January 22	Monday	Monday Night (MN) Classes Begin (On-Campus and Off-Campus)
January 23	Tuesday	Tuesday Night (TuN) Classes Begin (On-Campus and Off-Campus)
January 24	Wednesday	Last Day to Add Full Term (15-Week) Courses - Registration Closes at 12:00 AM
February 1	Thursday	Deadline for Spring 2018 Degree Applications Students anticipating graduating in May 2018 must file degree applications in the Registrar's Office by 5 p.m. on Thursday, Feb. 1. Learn how to apply .
February 1	Thursday	Last Day to Submit a Graduate Certificate Completion Form to the Office of Graduate Studies
February 1	Thursday	Twelfth Class Day - Last Day to Drop Without a "Q" and Receive 100% Refund <p>Thursday, February 1, is the 12th class day of the Spring term and represents the last day to drop a course without a "Q" grade and receive a 100% refund.</p> <p>Note: Dropping a full schedule constitutes a resignation, not a drop.</p> <p>Click the following link to see Sam Houston State University's limitation of Q Drops.</p>
February 12	Monday	Academic Advisement Opens for Summer and Fall 2018 Terms Students may contact the SAM Center to schedule an advising appointment.
February 16	Friday	Last Day to Q Drop 7 1/2 (A) Week Courses <p>Deadline to Drop 7 1/2 (A) Week Spring Courses or Labs with a "Q" grade</p> <p>Notes:</p> <ul style="list-style-type: none"> - Students will not be permitted to drop 7 1/2 (A) week courses after this date - they will receive the grade they have earned - Dropping full schedule constitutes a resignation, not a drop - Limitation of Q Drops at Sam Houston State University
March 1	Thursday	Deadline to Submit Draft Thesis/Dissertation to Library for Format and Style Review
March 8	Thursday	Last Class Day 7 1/2 (A) Week Courses
March 9	Friday	Finals for 7 1/2 (A) Week Courses
March 12 - March 16	Monday - Friday	Spring Recess for Students and Faculty
March 19	Monday	12:00 Noon - Deadline for Filing 7 1/2 (A) Grades with Registrar's Office

March 19	Monday	Classes Resume
March 19	Monday	First Class Day for 7 1/2 (B) Courses
March 20	Tuesday	Last Day to Register and to Process Schedule Changes for 7 1/2 (B) Week Courses No registration permitted past this deadline
March 30	Friday	Good Friday - Holiday for Students and Faculty
April 3	Tuesday	Last Day to Complete a Public Defense of the Thesis/Dissertation. Start Electronic Route Sheet. Letter Requesting a Permanent Embargo for Electronic Thesis/Dissertations Must Be Submitted to the Dean of Graduate Studies by This Date.
April 6	Friday	Last Day to Drop Full Term Spring Courses with a "Q" Deadline to Drop 15-Week Spring Courses or Labs with a "Q" grade Notes: - Students will not be permitted to drop 15-week courses after this date- they will receive the grade they have earned - Dropping full schedule constitutes a resignation , not a drop - Limitation of Q Drops at Sam Houston State University
April 11	Wednesday	Last day to Submit Defended and Approved Thesis/Dissertation to the Library Through Vireo. Last Day to Submit Thesis/Dissertations With Approved Embargoes.
April 18	Wednesday	Last Day to Submit All Completed Thesis/Dissertations to the Library (Through Vireo or in Print) and Electronic Route Sheet to the Director of the Library
April 20	Friday	Last Day to Make All Final Copies of Print Thesis/Dissertation and Submit to NGL for Binding. Last Day to Submit Electronic Route Sheet to the Dean of Graduate Studies - Verify that the Documentation Has Been Published Electronically.
April 25	Wednesday	Last Day to Q Drop 7 1/2 (B) Week Courses Deadline to Drop 7 1/2 (B) Week Spring Courses or Labs with a "Q" grade Notes: - Students will not be permitted to drop 7 1/2 (B) week courses after this date - they will receive the grade they have earned - Dropping full schedule constitutes a resignation , not a drop - Limitation of Q Drops at Sam Houston State University
May 4	Friday	Last Class Day
May 4	Friday	Last Day to Resign by 5:00 PM in the Registrar's Office - Resignation Policies
May 7 - May 10	Monday - Thursday	Final Examinations Includes Monday Night (MN), Tuesday Night (TuN), Wednesday Night (WN), Thursday Night (ThN), Friday Night (FN), and Saturday Classes Final Examinations
May 10 - May 12	Thursday - Saturday	Commencement, Bernard G. Johnson Coliseum Schedule is considered TENTATIVE until the order of ceremonies is finalized within the term of this event. Refer to the Registrar's Office webpage for commencement schedule.

May 11	Friday	Residence Halls Close at 12:00 Noon
May 14	Monday	12:00 Noon - Deadline for Filing Grades with the Registrar's Office for all students, including all grades due for degree candidates (SH course grades, correspondence grades, and transfer grades). Spring Term ends.

