Accounting in a Global Economy - MBUS 300  
Fall Semester 2020  
(Syllabus is subject to change)

<table>
<thead>
<tr>
<th>Instructor:</th>
<th>Dr. Gary Brooks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Email:</td>
<td><a href="mailto:Gbrooks2@gmu.edu">Gbrooks2@gmu.edu</a></td>
</tr>
<tr>
<td>Class Meeting Location:</td>
<td>Online (Blackboard Collaborate Ultra)</td>
</tr>
<tr>
<td>Class Meeting Times:</td>
<td>Thursdays, 4:30 – 7:10 pm</td>
</tr>
<tr>
<td>Office Hours:</td>
<td>Tuesdays 9-11 am (also, before and after class)</td>
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<tr>
<td>Office Location:</td>
<td>Online (Blackboard Collaborate Ultra)</td>
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**Course Description**

Welcome to Accounting in a Global Economy! This course focuses on using basic concepts of accounting and financial management to make investment, credit, and operating decisions for an organization. There is an emphasis on financial reports to aid in planning and control of organizational activities. Note: May not be taken for credit by School of Business majors. Students who have received credit for both ACCT 203 and FNAN 303 cannot also receive credit for MSOM 300 or MBUS 300. Offered by School of Business. Limited to three attempts.

**Recommended Prerequisite:** Completion of 30 credits (sophomore standing)

**Course Materials**

1. *Survey of Accounting 6th Edition*, by Edmonds & Olds: Purchase the access code to the textbook through the GMU bookstore or directly from McGraw Hill Connect. In Connect, you will find the electronic version of the textbook, homework, Smartbook assignments, pre-lecture quizzes, and other learning resources. You will be completing all assignments in Connect. Purchasing the loose-leaf text is optional. However, many students find the loose-leaf version helpful since this is a quantitative course. Your Connect access code is good for a period; the expiration date will be displayed when you register.

2. Simple 4-function, non-programmable calculator. Programmable calculators are prohibited.

**Purchase Options**

- **Textbook and Connect**: Connect is the eBook for this textbook. You are required to purchase the eBook. If you prefer a print text, you can purchase the textbook packaged with the Connect code from the bookstore or directly from McGraw Hill. The Connect access code is included with a new textbook. To purchase the eBook or the ebook with a loose-leaf version of the textbook from McGraw Hill, go to the course Blackboard page and click on any assignment to be routed to the McGraw Hill purchase options.
• Connect free trial: On the Connect registration page, you will have the option to activate “courtesy access”. Courtesy Access is a 14-day free trial of Connect. At the end of the 14-day trial period, you will be required to enter the access code to continue to use Connect. Be sure to use your masonlive email address both with the courtesy access and the Connect licensed access so any assignments completed using the courtesy access will transfer over to the licensed Connect account.

**Course Learning Objectives**
Expect to spend on average 8-10 hours per week outside of class learning the course materials. Plan your time accordingly. Some of the overall course learning objectives include:

- Understand the introductory concepts and terminology of accounting & the use of Generally Accepted Accounting Principles (GAAP) for financial reporting to external decision makers.
- Comprehend the introductory concepts of managerial accounting and how managerial accounting is used to help internal decision-makers plan and formulate future business decisions.
- Demonstrate the ability to properly use technology and develop data analytic skills using Excel and other platforms.

**Minor in Business Program Learning Objectives**
In addition to the Course Learning Objectives listed above, this course also includes the following overarching learning objectives:

Goal 1: Students will have knowledge of key paradigms in a majority of business disciplines.

Goal 2: Students will be able to critically evaluate, analyze and interpret information to solve problems and make business decisions.

Goal 3: Students will understand, analyze, and use quantitative data to make business decisions and report to stakeholders.

Goal 4: Students will have competence in a range of essential business communications skills.

Goal 5: Students will have knowledge of the importance of ethics in business.

*These goals are the focus of this initiative. The Minor in Business Program Learning Goals will be considered separately from the Learning Goals of the School of Business Undergraduate Major Programs and learning goals that might be part of a student’s major(s).*

**Course Schedule**
Please see the attached document titled “Course Calendar”. Note the due dates. All due dates are firm and subject to change only by the instructor. *Late work is not permitted.*

**How to Study Accounting**
Before reading the assigned chapter, read the chapter summary. Once you understand what the chapter is about, read the chapter, and make sure to work through each example or exercise as it
is presented. Do homework diligently, looking for patterns rather than trying to memorize individual procedures. Once you understand the pattern (model or theory), the procedures typically follow it and are relatively easy. If you have completed the assigned exercises and problems and have not yet grasped the concept, you should elect to do additional practice by choosing additional exercises and problems.

Find a study partner and schedule regular meetings. Get your study partners in the habit of reviewing class material, working problems all the way through and talking about the "why" behind the answers. Practicing and continually practicing is the key to mastering the learning objectives. If you get stuck, come to my virtual office hours or e-mail me. I'll be encouraged by your efforts and be glad to help. Explaining a problem to another individual will help you learn as well. Much of what your professors know and share was learned when they had to present the materials to an external audience.

**Grading & Exams**

Combinations of exams, homework, and quizzes determine student grades. There are no curves. Based on 1000 points for the semester:

<table>
<thead>
<tr>
<th>Points</th>
<th>Letter Grade</th>
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<tbody>
<tr>
<td>930 – 1000 points</td>
<td>A</td>
</tr>
<tr>
<td>900 – 929 points</td>
<td>A-</td>
</tr>
<tr>
<td>870 – 899 points</td>
<td>B+</td>
</tr>
<tr>
<td>830 – 869 points</td>
<td>B</td>
</tr>
<tr>
<td>800 – 829 points</td>
<td>B-</td>
</tr>
<tr>
<td>770 – 799 points</td>
<td>C+</td>
</tr>
<tr>
<td>700 – 769 points</td>
<td>C</td>
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<tr>
<td>600 – 699 points</td>
<td>D</td>
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<tr>
<td>Below 600 points</td>
<td>F</td>
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</tbody>
</table>

Please note that grades of C-, D+, and D- are not given.
<table>
<thead>
<tr>
<th>Assessment</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Video Lecture &amp; Assessment (Connect)</td>
<td>50</td>
</tr>
<tr>
<td>Smartbook (Connect)</td>
<td>75</td>
</tr>
<tr>
<td>In-Class Assignments (your instructor will provide more info)</td>
<td>50</td>
</tr>
<tr>
<td>Excel Assignments (Connect)</td>
<td>25</td>
</tr>
<tr>
<td>Homework (Connect)</td>
<td>100</td>
</tr>
<tr>
<td>Exam #1 (Financial Chapters 1, 2)</td>
<td>200</td>
</tr>
<tr>
<td>Exam #2 (Financial Chapters 1-8, with emphasis on chapters 3-8)</td>
<td>250</td>
</tr>
<tr>
<td>Final Exam (Managerial Chapters 10, 11 14, 15)</td>
<td>250</td>
</tr>
<tr>
<td>Total</td>
<td>1000</td>
</tr>
</tbody>
</table>

Extra credit assignments are not offered in this course except for the Orientation Videos.

**Graded Assignments**

- **Late Work Policy:** Late work is NOT accepted for any assignment, quiz, exam, etc.
- **Video Lecture & Assessment:** Watch the instructional videos and answer the questions.
- **Homework & Excel Assignments:** Series of practice problems to help you learn the chapter content. You will have (3) attempts to complete the homework. Suggestion: solve homework in a notebook to help you retain the chapter lessons.
- **In Class Assignments:** Series of in-class activities to be completed during the live lectures. Refer to your instructor for more information.

**Exams**

Exams cover all course content. You may not share exam content with other students in your section or in other sections. You must take the exams in the platform assigned to your section. You will have one (1) attempt. Exams are timed at 75 minutes. Failure to take any exam in the room/platform assigned to your section will result in a grade of “zero” being awarded for that exam. You may not take photos of the exam or write down exam information.

Students who miss an exam will receive 0% on that test. However, students who experience a rare emergency outside their control may receive an accommodation if they provide substantial written documentation of the emergency. If such an emergency arises, students must contact me by email before the start of the exam and provide written evidence as soon as possible after the exam. The professor has the final judgment of whether an absence is extraordinary and whether to offer a make-up exam as accommodation (see next paragraph).
*Please note:* For students who miss an exam for an extraordinary reason as described above, the professor reserves the right to administer the student a different exam from their classmates’ exam.

**Present Your Student ID**
You must present your student identification card at each examination. Webcam and Microphone will be used in Respondus lockdown browser or alternate proctoring system as determined by your instructor. Be sure to show your ID prior to the start of the exam. Students not showing identification cards will be assigned a “zero” for the exam.

**Other**
- For in-class paper exams: You must have a #2 pencil. You must bring a Scantron Form 882-E (green) answer sheet to each exam.
- You may use a basic, non-programmable calculator if you wish. Students found using a programmable/text entry calculator (this includes graphics calculators) will be in violation of the honor code and will receive a “Zero.”
- Phones may not be used during exams.
- All Exams are closed note and closed book. No other material permitted including additional technology such as but not limited to additional computers, ip, etc.

**Reviewing your completed exam**
You will need to make an appointment to review your exam during office hours. You may not take photos of your completed exam nor may you write down exam information during the review.

**Discussion Board Postings**
On the left side of the Bb course page (*in the green section*) you will see an area called “Contact Your Instructor”. Within that link there is a blog called “Ask The Instructor” where you can ask questions. No grade is earned for this. If you prefer you can email me your questions.

**Class Attendance**
Your individual section instructor may take attendance. Attendance is not graded however it is noticed. Attendance is critically important to your successful completion of this course. The course focuses on concepts and analytical techniques that are difficult to master without regular attendance and participation. Please come to class on time and plan to stay for the entire period. If you come to class late, you will be considered absent for that class period.

Be prepared to stay in class without stepping out for a break (unless an emergency occurs). Students entering and leaving at odd times are distracting and disrespectful to everyone in the class. This is a group-oriented class and attendance is an integral part of successful classroom work. You remain responsible for all material covered in class, regardless of attendance. This course will include both lectures and class discussion. Questions are always encouraged.
**Student Responsibilities**

You are expected to **participate fully and engage in the use of all learning resources.** In a face-to-face class, attend all classes and participate fully. In an online class be sure to use and engage all of the learning resources available. All students should engage in all the learning resources available in your selected platform. You are responsible for any material covered during an absence, even if it was supplementary material and not in the textbook. When a class is canceled due to inclement weather, scheduled assignments will be made available online and exams are re-scheduled for the next time the class meets. All Course materials will be posted in Blackboard. Students are required to regularly check the course website for updates and announcements.

**Student Expectations**

1. Read the chapter thoroughly.
2. Complete the Pre-Lecture Assignment before your synchronous lecture.
3. You are expected to attend all class sessions.
4. Complete all assignments and exams.
5. Ask questions and visit the Accounting Tutoring Lab.
6. Complete the Extra Practice in Connect.
7. Be professional and respectful always.
8. Ensure you are receiving email to your GMU address.

**Professionalism**

The mission of the School of Business at George Mason University is to create and deliver high-quality educational programs and research. Students, faculty, staff, and alumni who participated in these educational programs contribute to the well-being of society. High-quality educational programs require an environment of trust and mutual respect, free expression and inquiry, and a commitment to truth, excellent and lifelong learning. Students, program participants, faculty, staff and alumni accept these principles when they join the School of Business community.

In doing so, they agree to abide by the following standards of behavior:

1. Respect for the right, differences, and dignity of others.
2. Honesty and integrity in dealing with all members of the community.
3. Accountability for personal behavior.
4. Practicing proper conduct including physical, verbal, and written professional communication.

Integrity is an essential ingredient of a successful learning community. Ethical standards of behavior help promote a safe and productive community environment and ensure every member the opportunity to pursue excellent. School of Business can and should be a living model of these behavioral standards. To this end, community members have a personal responsibility to integrate these standards into every aspect of their experience at the School of
Business. Through our personal commitment to these Community Standards of Behavior, we can create an environment in which all can achieve their full potential.

Students who act unprofessionally will receive up to a 4% final grade deduction at the sole discretion of the professor.

**Privacy & E-mail Etiquette**

Students must use their MasonLive email account to receive important University information, including communications related to this class. I will not respond to messages sent from or send messages to a non-Mason email address. It is important that we follow the suggested etiquette rules to ensure we maintain professional communication:

1. University policy requires students to use their GMU email when communicating with faculty and staff. As such, I will NOT respond to any Gmail, yahoo, etc., accounts.
2. Always spell check and proofread your emails.
3. My policy is to respond to your email within 24 hours during the week, and by end of day Monday if you send an email Friday evening-Sunday evening. Often, I will reply much sooner. Sometimes, I may send you a quick reply and tell you that I will send you a full response when I return to my computer.
4. I expect you to check your GMU email daily, Monday - Friday.
5. Please provide your full name and section number and a screenshot of the problem you have a question about if applicable.

You are in the class to become a business professional. It is critical that you learn proper email communication skills now to ensure that you are the ultimate professional when you enter the “real world.” Failure to follow the email etiquette rules may result in my not responding to your emails until the rules are followed.

**Additional Course Information**

**Safe Return to Campus**

Please be sure to familiarize yourself with the safe return to campus procedures developed by GMU to ensure the safety of the entire GMU community. Details can be found at the Safe Return to Campus webpage at [https://www2.gmu.edu/Safe-Return-Campus](https://www2.gmu.edu/Safe-Return-Campus). Please enroll and take the Safe Return to Campus training required by the University. [https://gmu.csod.com/ui/lms-learning-details/app/curriculum/a2489a5f-295e-4fc0-b8d4-1415a20693bf](https://gmu.csod.com/ui/lms-learning-details/app/curriculum/a2489a5f-295e-4fc0-b8d4-1415a20693bf)

**Copyright**

Any audio or visual recording of lectures, reuse or remix of course materials, or further dissemination of course content is not permitted without prior written consent from me and George Mason University unless the recording is part of an approved accommodation plan.

**Business Library Liaison Information**
Laptop Policy
- On campus sections – Please Bring your laptops to class. Laptops will be used to work in-class discussion problems.
- Updated Laptop policy and online exam- You are required to have a working laptop with webcam and microphone. All exams will be administered using an online proctoring system with webcam, mic, and recording abilities. For more information: https://business.gmu.edu/blog/buzz/2020/04/20/updated-school-of-business-laptop-policy/

Cell Phones
Please refrain from using and accessing your phone during class. Your instructor may ask you to place your phone in your bag during class. No phones during exams.

Inclement Weather and Campus Emergencies
Information regarding weather-related changes in the University’s schedule (e.g., closing or late opening) will be provided on the GMU website and via MasonAlert. Students should sign up for the Mason Alert system to provide emergency information of various sorts at https://alert.gmu.edu.

An emergency poster exists in each classroom explaining what to do in the event of crises and that further information about emergency procedures exists on https://ready.gmu.edu/be-prepared/.

Student Accommodations and Diversity

Disability
If you have a disability and you need academic accommodations, please see me and contact the Office of Disability Services (ODS) at 703-993-2474. All academic accommodations must be arranged through the ODS. Please take care of this during the first two weeks of the semester. More information about ODS is available at https://ds.gmu.edu/.

Students with disabilities who require special accommodation should contact the Student Disability Resource Center (http://www.gmu.edu/student/drc/ or 703-993-2474) and should inform me of their needs so it can be taken into consideration. All academic accommodations must be arranged through the DRC. Please take care of this during the first week of the module. Mason offers counseling and psychological services that can provide assistance if you find yourself overwhelmed by life and/or want training in academic or life skills.

Diversity
George Mason University promotes a living and learning environment for outstanding growth and productivity among its students, faculty and staff. Through its curriculum, programs, policies, procedures, services and resources, Mason strives to maintain a quality environment for work, study, and personal growth. These goals apply to both online and classroom learning at George Mason University.

An emphasis upon diversity and inclusion throughout the campus community is essential to achieve these goals. Diversity is broadly defined to include such characteristics as, but not limited to, race, ethnicity, gender, religion, age, disability, and sexual orientation. Diversity also entails different viewpoints, philosophies, and perspectives. Attention to these aspects of diversity will help promote a culture of inclusion and belonging, and an environment where diverse opinions, backgrounds and practices can be voiced, heard, and respected.

**Title IX**
Notice of mandatory reporting of sexual assault, interpersonal violence, and stalking: As a faculty member, I am designated as a “Responsible Employee,” and must report all disclosures of sexual assault, interpersonal violence, and stalking to Mason’s Title IX Coordinator per University Policy 1412. You may seek assistance from Mason’s Title IX Coordinator by calling 703-993-8730 or email cde@gmu.edu. If you wish to speak with someone confidentially, please contact one of Mason’s confidential resources, such as Student Support and Advocacy Center (SSAC) at 703-993-3686 or Counseling and Psychology Services (CAPS) at 703-993-2380. The 24-hour Sexual and Intimate Partner Violence Crisis Line for Mason is 703-380-1434.

Mason Student privacy is governed by the Family Educational Rights and Privacy Act (FERPA) and is an essential aspect of this course.

**Disclaimer**
Any changes to assignments or course schedule will be announced on Blackboard and/or via e-mail. Inability to access the course webpage or failure to read e-mails cannot be an excuse for late submissions or non-completion of assignments.

**Counseling and Psychological Services (CAPS)**
Advisors can collaborate with you on personal, interpersonal, and academic concerns you may have. (703) 993-2380; [http://caps.gmu.edu](http://caps.gmu.edu)

**Emergency Information**
The Mason Alert system at GMU works to alert you in the event of an emergency. Please visit the website [https://ready.gmu.edu/masonalert/](https://ready.gmu.edu/masonalert/) to sign up for this service so you are aware of all announcements concerning class delays and cancellations due to emergencies or inclement weather.

**Religious Observances**
Students who will miss class for religious reasons should inform me of their anticipated absences as soon as possible.

**Other University Resources**
- Writing Center: A114 Robinson Hall; (703) 993-1200; [http://writingcenter.gmu.edu](http://writingcenter.gmu.edu)
- University Libraries “Ask a Librarian” [http://library.gmu.edu/ask](http://library.gmu.edu/ask)
- University Policies: The University Catalog, [http://catalog.gmu.edu](http://catalog.gmu.edu), is the central resource for university policies affecting student, faculty, and staff conduct in university academic affairs.
- Other policies are available at [http://universitypolicy.gmu.edu/](http://universitypolicy.gmu.edu/). All members of the university community are responsible for knowing and following established policies.

**Honor Code**

“To promote a stronger sense of mutual responsibility, respect, trust, and fairness among all members of the George Mason University community and with the desire for greater academic and personal achievement, we, the student members of the University Community have set forth this: Student members of the George Mason University community pledge not to cheat, plagiarize, steal, or lie in matters related to academic work.”

The Honor System and Code adopted by George Mason University will be enforced for this class: [https://oai.gmu.edu/mason-honor-code/](https://oai.gmu.edu/mason-honor-code/)

MBUS300 has a “zero tolerance” for Honor Code violations. You are expected to understand and follow the Honor Code of the GMU University Catalogue. You are expected to act with integrity and honesty. Cheating in this class will result in a failing grade, being reported to the Honor Code Committee, and being prevented from graduating or possible expulsion from the school.

You are required to complete the GMU Honor Code Quiz in Blackboard.

In your work on all written assignments, keep in mind that you may not present as your own the words, the work, or the opinions of someone else without proper acknowledgement. You also may not borrow the sequence of ideas, the arrangement of material, or the pattern of thought of someone else without proper acknowledgement. Please note: Faculty are obligated to submit any Honor Code violations or suspected violations to the Honor Committee without exception.

The appropriate version of the School of Business “Recommendations for Honor Code Violations” should be attached. They are included in the handouts and can be found here: [http://business.gmu.edu/doclib/section/12](http://business.gmu.edu/doclib/section/12)

**Academic Dishonesty**

The accounting profession is based on the foundation of sound honest and ethical principles. Cheating of any sort will not be tolerated. Even small acts of dishonesty will be fully punished. Students caught cheating will be referred to the GMU Honor Code Office. **Students caught**
cheating will receive a failing grade in the course. Students who are aware of cheating but fail to report it are in violation of academic honesty policies in this course. These students can expect to receive the same sanctions listed above as the students who cheat.
<table>
<thead>
<tr>
<th>Type of Violation</th>
<th>First Offense</th>
<th>Second Offense</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Plagiarism</strong></td>
<td>1. Failure to cite/attribute sources</td>
<td>An F in the class; referral to the Writing Center; and Academic Integrity Seminar completion</td>
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<tr>
<td></td>
<td></td>
<td>An F in the class; referral to the Writing Center; Academic Integrity Seminar completion; termination from the School of Business; and at least one semester suspension or expulsion</td>
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<tr>
<td></td>
<td>2. Representing someone else’s work as the student’s own (e.g., copying and pasting)</td>
<td>An F in the class; referral to the Writing Center; and Academic Integrity Seminar completion</td>
</tr>
<tr>
<td><strong>Cheating</strong></td>
<td>1. On a minor assignment (e.g., homework, quizzes)</td>
<td>An F in the class; Academic Integrity Seminar completion; termination from the School of Business; and at least one semester suspension</td>
</tr>
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<td></td>
<td></td>
<td>An F in the class; Academic Integrity Seminar completion; termination from the School of Business; and at least one semester suspension</td>
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<td></td>
<td>2. Cheating on a major assignment or exam, submitting course work from another course as original work</td>
<td>An F in the class; and Academic Integrity Seminar completion</td>
</tr>
<tr>
<td><strong>Lying</strong> (e.g., providing fraudulent excuse documents, falsifying data)</td>
<td>An F in the class; and Academic Integrity Seminar completion</td>
<td>An F in the class; Academic Integrity Seminar completion; termination from the School of Business; and at least one semester suspension</td>
</tr>
<tr>
<td><strong>Egregious Violation</strong> (e.g., stealing an exam; submitting coursework from another class as original work across multiple courses; lying to an employer about academic performance, false identification or posing as another, in person or online)</td>
<td>An F in the Class; Academic Integrity Seminar completion; termination from the School of Business; and at least one semester suspension</td>
<td>An F in the Class; Academic Integrity Seminar completion; termination from the School of Business; and expulsion</td>
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</table>
# School of Business Recommendations for Honor Code Violations

*Approved May 2016*


## UG-Non Freshman Students (including transfer students)

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<td>2. Representing someone else’s work as the student’s own (e.g., copying and pasting)</td>
<td></td>
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<tr>
<td><strong>Cheating</strong></td>
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<td><strong>Second Offense</strong></td>
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<tr>
<td>1. On a minor assignment (e.g., homework, quizzes)</td>
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<td>An F in the class, Academic Integrity Seminar completion; termination from the School of Business; and at least one semester suspension or expulsion</td>
</tr>
<tr>
<td>2. Cheating on a major assignment or exam, submitting course work from another course as original work</td>
<td>An F in the class; and Academic Integrity Seminar completion</td>
<td>An F in the class, Academic Integrity Seminar completion; termination from the School of Business; and at least one semester suspension or expulsion</td>
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<td><strong>Lying</strong> (e.g., providing fraudulent excuse documents, falsifying data)</td>
<td>An F in the class; and Academic Integrity Seminar completion, and at least one semester suspension</td>
<td>An F in the class; Academic Integrity Seminar completion; termination from the School of Business; and at least one semester suspension or expulsion</td>
</tr>
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<td><strong>Egregious Violation</strong> (e.g., stealing an exam; submitting coursework from another class as original work across multiple courses; lying to an employer about academic performance, false identification or posing as another, in person or online)</td>
<td>An F in the class, Academic Integrity Seminar completion; termination from the School of Business; and at least one year suspension</td>
<td>An F in the class; Academic Integrity Seminar completion; termination from the School of Business; and expulsion</td>
</tr>
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