



## Master Course Syllabus

For additional course information, including prerequisites, corequisites, and course fees, please refer to the Catalog: <https://catalog.uvu.edu/>

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**Semester:** Spring

**Year:** 2025

**Course Prefix:** ACC

**Course and Section #:** 6600 001

**Course Title:** Business Law for Accountants

**Credits:** 3

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### ***Course Description***

ACC 6600 is a dynamic graduate-level survey course in advanced concepts on the regulatory environment of modern business, emphasizing the topics that are tested on the CPA exam.

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### ***Course Attributes***

This course has the following attributes:

- General Education Requirements
- Global/Intercultural Graduation Requirements
- Writing Enriched Graduation Requirements
- Discipline Core Requirements in Program
- Elective Core Requirements in Program
- Open Elective

**Other:** *Click here to enter text.*

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### ***Instructor Information***

**Instructor Name:** Aaron S. Bartholomew, JD

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### ***Student Learning Outcomes***

During the course, students will:

1. Identify and define legal issues specific to executive- and management-level decision-makers;
  2. Analyze complex legal problems in the formation of business associations, contracts, government regulation, intellectual property, employment, and commercial liability in business;
  3. Read and understand judicial decisions with an aim of applying those cases to the modern business environment;
  4. Identify legal issues and risks in complex business situations to manage risk and minimize legal exposure.
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### ***Course Materials and Texts***

*Utah Business Law for Entrepreneurs and Managers*, Utah Bar Association, 2016.

Additional readings for the course in the public domain (i.e. judicial decisions) will be posted on Canvas in .pdf format and students are responsible to read and study all materials posted and PowerPoint slides.

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# Course Requirements

## Course Assignments, Assessments, and Grading Policy

Grading Criteria: Forty percent (40%) on unit examinations; Twenty percent (20%) on Clinical Projects; Twenty percent (20%) on Case Studies; and, Ten percent (10%) each on Engaged Learning and Case Problems.

- Unit Examinations (40%): All exams will be held in class on the date specified in the Syllabus. If you would like a Study Guide, please refer to and use the PowerPoint slides and other materials on Canvas; there will be no other examination review. If something comes up preventing you from taking the exam, at your professor's discretion, you may be allowed to take a make-up exam, but any make-up exam will be penalized no less than 20%. Plan ahead to take your exams on the dates indicated to minimize the potential for last-minute distractions.
  - Exams are administered closed-book, without any aids or notes.
  - Exam questions require that you apply the concepts found in the course materials, discussed in class and covered in quizzes.
  - Accessing unauthorized test-banks or test copies is considered cheating and will subject any offending students to failure in the course and other academic discipline.
- Clinical Projects (20%): Projects that are designed to require you to complete substantive, professional work product are required for several units in the course as assigned via Canvas.
- Case Studies (20%): Projects that are designed to require you to apply core concepts are required for several units in the course as assigned via Canvas.
- Case Problems (10%): These are brief writing projects that apply course material to specific fact patterns, and are usually generated in-class and, in part, with a group. They are generally due at the conclusion of class time.
- Engaged Learning (10%): You will be responsible to earn 10 points of Engaged Learning based on the items contained on the Engaged Learning packet. These points may be earned by court attendance; book reviews; film reviews; and any other activity approved by your Professor that will help you understand and experience the concepts and principles taught in this course in a practical way. Early in the semester, you will be required to submit a formal proposal and plan to complete your Engaged Learning project. The proposal is not graded, but submission of a timely proposal is required, and failure to do so will result in a 20% penalty on the project.

### Grade Scale:

93 - 100 = A	83 – 86.99 = B	73 – 76.99 = C	63 – 66.99 = D
90 – 92.99 = A-	80 – 82.99 = B-	70 – 72.99 = C-	60 – 62.99 = D-
87 – 89.99 = B+	77 – 79.99 = C+	67 – 69.99 = D+	Below 59.99 = E

Daily Discussion Topics: The instructor will generally follow the schedule on the syllabus for this class; however, more or less time may be spent on certain topics. Due dates for exams, etc. may be adjusted with reasonable in-class or notice on Canvas.

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### Required or Recommended Reading Assignments

Week	READING & DISCUSSION TOPICS	ASSIGNMENTS, EXAMS
Week 1	<b>UNIT 1 BEGINS:</b> Intellectual Property	Readings and Assignments/Projects per Canvas
Week 2	Business Entities: Non-corporate Business Entities: Corporate	Readings and Assignments/Projects per Canvas

Week 3	HUMAN/CIVIL RIGHTS DAY – NO CLASS	Readings and Assignments/Projects per Canvas
Week 4	Introduction to Contracts Contracts: Agreement	Readings and Assignments/Projects per Canvas <b>ENGAGED LEARNING PROPOSAL DUE</b>
Week 5	Contracts: Consideration Contracts: Capacity Contracts: Legality	Readings and Assignments/Projects per Canvas
Week 6	Contract Defenses: Legal Assent Contracts in Writing Third Party Rights to Contracts Discharge and Remedies	Readings and Assignments/Projects per Canvas
Week 7	PRESIDENTS' DAY – NO CLASS	Readings and Assignments/Projects per Canvas
Week 8	The US Legal System Alternative Dispute Resolution	Readings and Assignments/Projects per Canvas <b>Exam 1 (Saturday, 1 March 2025)</b>
Week 9	<b>UNIT 2 BEGINS:</b> Agency Formation and Duties Liability to Third Parties and Termination	
Week 10	SPRING BREAK – NO CLASS	Readings and Assignments/Projects per Canvas
Week 11	Employment Law	Readings and Assignments/Projects per Canvas
Week 12	Debtor-Creditor Relationships	Readings and Assignments/Projects per Canvas
Week 13	Secured Transactions	Readings and Assignments/Projects per Canvas
Week 14	Individual Presentations re CPA issues/liability in Class	Readings and Assignments/Projects per Canvas
Week 15	Individual Presentations re CPA issues/liability in Class	Complete and submit FINAL project(s), etc. <b>Exam 2 (Tuesday, 22 April 2025)</b> <b>Engaged Learning Project Due (FINAL)</b>

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### **General Description of the Subject Matter of Each Lecture or Discussion**

Pursuant to the schedule provided above. The instructor will generally follow the schedule on the syllabus for this class; however, more or less time may be spent on certain topics. Due dates for exams, etc. may be adjusted with reasonable in-class or notice on Canvas.

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### ***Required Course Syllabus Statements***

#### **Generative AI**

A primary purpose of this course is to learn how to make informed legal decisions. Therefore, students' individual understanding, skills, and creativity to produce authentic work are priorities.

Accordingly, the policy of this course is that Artificial Intelligence of any kind is not permitted for work product submitted for a grade.

By submitting work, students acknowledge that the submitted work is entirely their own, with no input or assistance from AI tools.

Students should be aware that sophisticated tools are in use at UVU that can detect AI-generated content. Integrity in submissions is essential.

Any detected use of AI tools against this policy may lead to grade deductions or further academic repercussions. Stay genuine and stay safe.

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### **Using Remote Testing Software**

This course does not use remote testing software.

This course uses remote testing software. Remote test-takers may choose their remote testing locations. Please note, however, that the testing software used for this may conduct a brief scan of remote test-takers' immediate surroundings, may require use of a webcam while taking an exam, may require the microphone be on while taking an exam, or may require other practices to confirm academic honesty. Test-takers therefore shall have no expectation of privacy in their test-taking location during, or immediately preceding, remote testing. If a student strongly objects to using test-taking software, the student should contact the instructor at the beginning of the semester to determine whether alternative testing arrangements are feasible. Alternatives are not guaranteed.

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## ***Required University Syllabus Statements***

### **Accommodations/Students with Disabilities**

Students needing accommodations due to a permanent or temporary disability, pregnancy or pregnancy-related conditions may contact UVU [Accessibility Services](#) at [accessibilityservices@uvu.edu](mailto:accessibilityservices@uvu.edu) or 801-863-8747.

Accessibility Services is located on the Orem Campus in BA 110.

Deaf/Hard of Hearing students requesting ASL interpreters or transcribers can contact Accessibility Services to set up accommodations. Deaf/Hard of Hearing services can be contacted at [DHHservices@uvu.edu](mailto:DHHservices@uvu.edu)

DHH is located on the Orem Campus in BA 112.

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### **Academic Integrity**

At Utah Valley University, faculty and students operate in an atmosphere of mutual trust. Maintaining an atmosphere of academic integrity allows for free exchange of ideas and enables all members of the community to achieve their highest potential. Our goal is to foster an intellectual atmosphere that produces scholars of integrity and imaginative thought. In all academic work, the ideas and contributions of others must be appropriately acknowledged and UVU students are expected to produce their own original academic work.

Faculty and students share the responsibility of ensuring the honesty and fairness of the intellectual environment at UVU. Students have a responsibility to promote academic integrity at the university by not participating in or facilitating others' participation in any act of academic dishonesty. As members of the academic community, students must become familiar with their [rights and responsibilities](#). In each course, they are responsible for knowing the requirements and restrictions regarding research and writing, assessments, collaborative work, the use of study aids, the appropriateness of assistance, and other issues. Likewise, instructors are responsible to clearly state expectations and model best practices.

Further information on what constitutes academic dishonesty is detailed in [UVU Policy 541: Student Code of Conduct](#).

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## **Equity and Title IX**

Utah Valley University does not discriminate on the basis of race, color, religion, national origin, sex, sexual orientation, gender identity, gender expression, age (40 and over), disability, veteran status, pregnancy, childbirth, or pregnancy-related conditions, citizenship, genetic information, or other basis protected by applicable law, including Title IX and 34 C.F.R. Part 106, in employment, treatment, admission, access to educational programs and activities, or other University benefits or services. Inquiries about nondiscrimination at UVU may be directed to the U.S. Department of Education's Office for Civil Rights or UVU's Title IX Coordinator at 801-863-7999 – [TitleIX@uvu.edu](mailto:TitleIX@uvu.edu) – 800 W University Pkwy, Orem, 84058, Suite BA 203.

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## **Religious Accommodation**

UVU values and acknowledges the array of worldviews, faiths, and religions represented in our student body, and as such provides supportive accommodations for students. Religious belief or conscience broadly includes religious, non-religious, theistic, or non-theistic moral or ethical beliefs as well as participation in religious holidays, observances, or activities. Accommodations may include scheduling or due-date modifications or make-up assignments for missed class work.

To seek a religious accommodation, a student must provide written notice to the instructor and the Director of Accessibility Services at [accessibilityservices@uvu.edu](mailto:accessibilityservices@uvu.edu). If the accommodation relates to a scheduling conflict, the notice should include the date, time, and brief description of the difficulty posed by the conflict. Such requests should be made as soon as the student is aware of the prospective scheduling conflict.

While religious expression is welcome throughout campus, UVU also has a [specially dedicated space](#) for meditation, prayer, reflection, or other forms of religious expression.