

<b>Instructor</b>	Brian Lendecky
<b>Class Times</b>	MW 10:00-12:00 in RRH 4.408 (unique #02730) MW 12:00-2:00 in RRH 4.408 (unique #02725)
<b>Office</b>	CBA 4M.210 (note my office is NOT in Rowling Hall)
<b>Office Hours</b>	MT 2:45-3:45 in my office, MW at 1:50 in the classroom, and by appointment
<b>Phone</b>	512-232-9343 (but e-mail is best way to contact me)
<b>E-Mail</b>	Brian.Lendecky@mcombs.utexas.edu
<b>Course Page</b>	Canvas

## Course Objectives

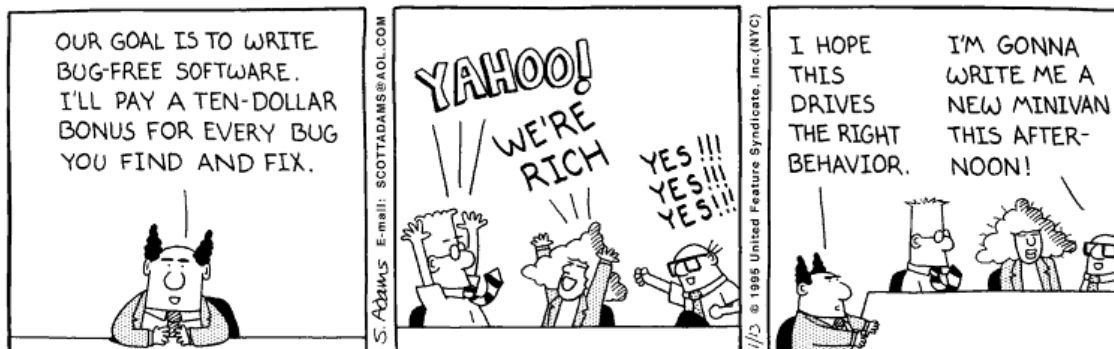
Performance Management and Control equips managers with accounting information and tools they need to plan and control (evaluate) personnel and operations of the firm. This course provides a framework that facilitates a better understanding of when and why managers need specific types of accounting information to both facilitate their decisions and influence the decisions of their employees. In this class we will discuss two general topics: performance management information systems and management control systems. These two general topics are briefly described below and in more detail in the class schedule.

### *Performance Management Information Systems:*

Performance management information systems provide information about the benefits and costs of the goods and services sold by the firm to help facilitate the short-term operational and long-term strategic decisions of managers. We will discuss and apply principles which will guide our evaluation and design of performance management information systems. Thus, we will learn techniques to enhance the usefulness of accounting and other information for these decisions. Moreover, we will apply these techniques to facilitate short-term operational and long-term strategic decisions.

### *Managerial Control Systems:*

The other half of the course covers the use of accounting information in the control and coordination of individuals and organizational units. During this half of the course, we will explicitly recognize that individuals respond to methods used to evaluate and reward their performance. The purpose of the second half of the course is to identify systems that have widespread use, examine the motivation and theoretical underpinnings for that use, and identify how and when the misuse of these systems leads to dysfunctional outcomes for the firm. In doing so, we will consider both financial and non-financial measures of performance.



The legendary former CFO of Cisco Systems, Larry Carter, said "From a management and fiduciary role, I do not want to lose control. But we also want to continue to move at a rapid pace. The traditional answer to growth is more controls but the bureaucracy then slows you down. How do you stay at the pace of a start up?" Our goal will be to establish a firm grounding in proven measurement techniques while also addressing Carter's concern: knowing what we need to know for decision-making and control without excessively constraining the organization.

From Poets & Quants, 8/6/17, "2017 MBAs to Watch: Michael Sarraile, University of Texas at Austin"

Q: What was your favorite MBA Course and what was the biggest insight you gained about business from it?

A: Performance Management and Control taught by Professor Brian Lendecky. It reinforced the importance of cost accounting, profitability performance, and the need to implement a balanced scorecard performance management system in all industries. It was by far my favorite class..."

## Required Materials

Teaching materials include a mix of case studies, articles, and textbook chapters.

*Textbook:* *Horngren's Cost Accounting: A Managerial Emphasis*, 16th Edition, by Datar, and Rajan, (Pearson, 2018). There are three copies of the textbook at the PCL Library (two 2-hour reserve and one 24-hour reserve).

*Course pack:* Contains all business cases, articles, and other readings required for the course and can be purchased in the copy center in Rowling Hall by the Moonlight Café.

*Additional material:* Additional teaching materials, class notes, homework questions and solutions, etc., can be found on Canvas under the appropriate class session.

## Course Requirements and Grading

Your grade in the course will be determined as follows:

In-Class Quizzes	46%	(There are 13 total quizzes*)
Final Exam	<u>54%</u>	(Thursday evening March 7)
	<u>100%</u>	

- \* Lowest quiz is dropped.
- \* Second lowest quiz is worth 2%.
- \* Highest eleven quizzes are worth 4% each

The MBA Programs Committee approved the following target grade distribution for all Core and Flex Core courses: A (4.00) 25%, A- (3.67) 20%, B+ (3.33) 15%, B (3.00) 35%, B- or below (2.67 or lower) 5%. This grade point average is approximately 3.42. This course uses that target distribution as a guideline for establishing final grades.

There will be no opportunity to raise your course grade by doing "extra credit" work after the end of, or during, the semester. Incompletes will be given only in the rarest of circumstances and according to university policy.

A passing grade in a graduate course is a C or above. A grade of C- or below is a failing grade. FYI – last year I assigned three grades of C+ or C and a couple years ago I assigned a grade of C-.

## Description of Requirements

### Quizzes

All quizzes are individually completed and are closed case, article, computer, and notes. A quiz will be given at the **beginning** of every class, except the first class. Each quiz will last approximately 5-10 minutes. There are thirteen quizzes in total. Each quiz will cover the cases and articles (but NOT the textbook readings) assigned for the current class session. If there are no cases or articles due that day, the quiz will solely be an attendance quiz.

No make-up quizzes will be given. The only exception will be if you miss a quiz due to a severe illness or other emergency, and provide prompt notification and proof of emergency to Student Emergency Services (<http://deanofstudents.utexas.edu/emergency/>). They will require proof of emergency and will provide me official acknowledgement of the emergency. However, I have final authority to determine if your absence is excused. Once Student Emergency Services and I agree that your absence is excused, you will have an opportunity to take an alternative quiz during my office hours. Please come see me if you have any questions about this policy. *Please note that **NO** make-up quizzes will be given for recruiting, job-search, and/or interview related absences.*

If you are late to class, you will not be able to take the quiz during the break or at the end of class. If you leave class after taking the quiz but before the end of class, without prior permission, I reserve the right to discard your quiz, resulting in a quiz grade of 0.

**You MUST come to the class section in which you are officially registered to receive credit for a quiz, unless you've made prior arrangements with me.**

### Exam

The exam will be on Thursday evening March 7 and is closed case, article, book, computer, and notes. The exam will be individually-completed. You will need to bring a calculator to the exam, which may be your financial calculator. You may NOT use any calculator that stores text, which of course includes phones or computers.

The exam will embrace all course content as covered in the assigned chapters from the textbook, homework problems on Canvas, cases, articles, class notes, and class discussions. I will post a practice exam. Severe illness or other emergencies are the only valid reasons for missing the exam, both of which I require verification from the office of the Dean of Students and Student Emergency Services. See the same policy under “Quizzes” above.

### “Homework”

Homework problems will help you confirm your understanding of the key topics. These problems are not collected nor graded, but the questions and solutions are posted on Canvas.

The purpose of the homework is to allow you to master the material. Although often intuitive in class, you will not really “get” these concepts and calculations unless you stumble through them on your own. Trying to solve the homework problems will be a good way to reinforce your knowledge of the material and to prepare for the exam. If you need help with a homework problem after looking at the solution on Canvas, please feel free to see me.

**Based on my past inquiries to student’s who have performed poorly on the Final Exam, the biggest reason is not keeping up with the homework in a timely fashion.**

### Grading Questions or Appeals

If you feel there exists a grading error on any of the quizzes or exam or if you feel you need to bring to my attention other facts or circumstances that might affect the grade for any quiz or exam, you will have two weeks from the date the assignment grade is posted on Canvas to take such action and have the matter resolved. Be aware, however, that grading errors can occur in both directions – errors can make grades too high as well as too low. Therefore, if you request a regrading, your entire assignment will be re-graded, and all grading errors will be corrected. By requesting a re-grade, you accept the possibility that your grade may go either up or down. Please do not wait until the end of the course, once you realize you may need additional points, to take this action (unfortunately by then it will be too late).

## **Copyright**

*Use of Class Materials* - the materials used in this class, including, but not limited to, exams, quizzes, class notes, and homework assignments are copyright protected works. Any unauthorized copying of the class materials is a violation of federal law and may result in disciplinary actions being taken against the student. Additionally, the sharing of class materials (including, but not limited to group or individual test banks) without the specific, express approval of the instructor may be a violation of the University’s Student Honor Code and an act of academic dishonesty, which could result in further disciplinary action. This includes, among other things, uploading class materials to websites for the purpose of sharing those materials with other current or future students (examples – Couse Hero, private Facebook pages, etc.).

**Class Recordings** - Electronic Class Recordings are Prohibited without my express consent - with the exception of the students who are permitted to do so as part of a reasonable accommodation received by Services for Students with Disabilities, students may not electronically record class. This prohibition includes the use of audio and video recordings. If you ask for my express consent to record class and it is given, such recordings may only be used for your personal educational use and may not be distributed to other persons. Any student who violates these limitations is subject to discipline under Chapter 11 of the Institutional Rules. If you need to record a particular class session you must ask me specifically before class.

## **Laptop, tablet, and other electronic devices policy**

A 2017 study by McCombs marketing professor Adrian Ward showed that having your phone present (even when it’s turned off!) takes up some of your brain power. Other recent studies, see the New York Times article later in this syllabus, have shown that using computers in class leads to worse performance. So, although this is probably not a popular policy, during class there will be no computer use, and your phone should only be used for urgent messaging needs or emergency purposes. **I will provide paper copies of the class discussion outline notes for each class.**

## E-mail and Canvas

I will frequently communicate with the class with announcements and guidance via email. I will use the email addresses that are supplied to me on Canvas. If you need to update your email address with the University go to your UT Direct page and, under personal info/all my addresses, change your email address. Before each class, I will post our class notes on Canvas.

Any outside-of-class announcements that I make (e.g., corrections or clarifications of items discussed in class, syllabus changes, assignment changes, etc.) will be sent to you via e-mail through Canvas. It is possible that substantial content will be posted on Canvas or sent via e-mail. It is your responsibility to regularly check your e-mail and the class Canvas site.

Privacy in Canvas: Information in Canvas is protected by your UTEID login. Please be aware that I will use a merged Canvas site for all sections of the course that I am teaching this semester. This will allow students in other sections to see that you are enrolled in the course and send you email from within Canvas. However, they will not actually learn your email address and no other personal data will be revealed through Canvas. If you have any concerns, please contact the ITS Help Desk at 475-9400 for help removing your name from view of other students.

## McCombs Classroom Professionalism Policy

The highest professional standards are expected of all members of the McCombs community. The collective class reputation and the value of the Texas MBA experience hinges on this. You should treat the Texas MBA classroom as you would a corporate boardroom.

Faculty are expected to be professional and prepared to deliver value for each and every class session. Students are expected to be professional in all respects.

The Texas MBA classroom experience is enhanced when:

- **Students arrive on time.** On time arrival ensures that classes are able to start and finish at the scheduled time. On time arrival shows respect for both fellow students and faculty and it enhances learning by reducing avoidable distractions.
- **Students display their name cards.** This permits fellow students and faculty to learn names, enhancing opportunities for community building and evaluation of in-class contributions.
- **Students minimize unscheduled personal breaks.** The learning environment improves when disruptions are limited.
- **Students are fully prepared for each class.** Much of the learning in the Texas MBA program takes place during classroom discussions. When students are not prepared they cannot contribute to the overall learning process. This affects not only the individual, but their peers who count on them, as well.
- **Students attend the class section to which they are registered.** Learning is enhanced when class sizes are optimized. Limits are set to ensure a quality experience. When section hopping takes place some classes become too large and it becomes difficult to contribute. When they are too small, the breadth of experience and opinion suffers.
- **Students respect the views and opinions of their colleagues.** Disagreement and debate are encouraged. Intolerance for the views of others is unacceptable.
- **Technology is used to enhance the class experience.** When students are surfing the web, responding to e-mail, instant messaging each other, and otherwise not devoting their full attention to the topic at hand they are doing themselves and their peers a major disservice. Those around them face additional distraction. Fellow students cannot benefit from the insights of the students who are not engaged. Faculty office hours are spent going over class material with students who chose not to pay attention, rather than truly adding value by helping students who want a better understanding of the material or want to explore the issues in more depth. Students with real needs may not be able to obtain adequate help if faculty time is spent repeating what was said in class. There are often cases where learning is enhanced by the use of laptops in class. Faculty will let you know when it is appropriate to use them.
- **Phones and wireless devices are turned off.** We've all heard the annoying ringing in the middle of a meeting. Not only is it not professional, it cuts off the flow of discussion when the search for the offender begins. When a true need to communicate with someone outside of class exists (e.g., for some medical need) please inform the professor prior to class.

## Leadership and this Course

The Texas MBA program is designed to develop influential business leaders. The MBA Program has identified four fundamental and broad pillars of leadership: knowledge and understanding, communication and collaboration, responsibility and integrity, and a worldview of business and society. By helping ensure you and the people you lead have the appropriate information and the right incentives to make value-increasing decisions, this course enhances your knowledge and understanding of how to manage and lead an organization. In doing so, this course highlights how accounting information works together with the integrity and personal responsibilities of team members to overcome a fundamental difficulty of collaborative decision making (i.e., team members often do not have the same incentives and objectives). You will be put into small groups often to work on calculations and during case discussions when we are trying to figure out “what should we do?” which will further enhance your collaboration and communication skills. Finally, you will apply this knowledge by developing and communicating solutions to “real world” cases that span domestic and international companies across a multitude of industries.

## Academic Dishonesty

I have no tolerance for acts of academic dishonesty. Such acts damage the reputation of the school and the degree and demean the honest efforts of the majority of students. The minimum penalty for an act of academic dishonesty will be a zero for that quiz or exam.

The responsibilities for both students and faculty with regard to the Honor System are described on <http://mba.mcombs.utexas.edu/students/academics/honor/index.asp> and on the final pages of this syllabus. As the instructor for this course, I agree to observe all the faculty responsibilities described therein. During Orientation, you signed the Honor Code Pledge. In doing so, you agreed to observe all of the student responsibilities of the Honor Code. If the application of the Honor System to this class and its assignments is unclear in any way, it is your responsibility to ask me for clarification.

Scholastic dishonesty includes, but is not limited to: copying tests or quizzes, representing (copying) the work of another person as one's own **or allowing another person to represent your work as their own**, collaborating without authority with another student during an exam or quiz, using or having on your desk unauthorized material or aids to complete a quiz or exam (e.g., cheat sheets, solutions, graphing or programmable calculators, cell phones, etc.).

**IT'S NOT WORTH IT!** ALL acts of academic dishonesty receive significant penalties and are reported to Student Judicial Services and attach to your record.

Specific acts of scholastic dishonesty I have reported students to Student Judicial Services for (and some have ultimately been expelled for) include:

- while taking an exam or quiz, looking at your neighbor's exam or quiz.
- while taking an exam or quiz, allowing your neighbor to look at your exam or quiz (see the underlined and bolded sentence in the paragraph above).

## Religious Holy Days

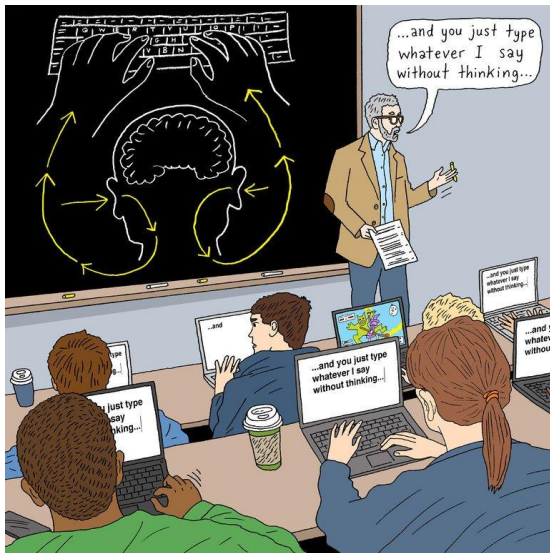
In accordance with University policy, please notify me of your pending absence at least fourteen days prior to the date of observance of a religious holy day. If you must miss a class, quiz, or exam in order to observe a religious holy day, you will be given an opportunity to complete the missed work within a reasonable period.

## Students with Disabilities

Upon request, the University of Texas at Austin provides appropriate academic accommodations for qualified students with disabilities. Services for Students with Disabilities (SSD) is housed in the Office of the Dean of Students, located on the fourth floor of the Student Services Building. Information on how to register, downloadable forms, including guidelines for documentation, accommodation request letters, and releases of information are available online at <http://deanofstudents.utexas.edu/ssd/index.php>. Please do not hesitate to contact SSD at (512) 471-6259, VP: (512) 232-2937 or via e-mail if you have any questions.

**The New York Times****BUSINESS DAY***Laptops Are Great. But Not During a Lecture or a Meeting.*

By SUSAN DYNARSKI NOV. 22, 2017



Step into any college lecture hall and you are likely to find a sea of students typing away at open, glowing laptops as the professor speaks. But you won't see that when I'm teaching. Though I make a few exceptions, I generally ban electronics, including laptops, in my classes and research seminars.

That may seem extreme. After all, with laptops, students can, in some ways, absorb more from lectures than they can with just paper and pen. They can download course readings, look up unfamiliar concepts on the fly and create an accurate, well-organized record of the lecture material. All of that is good.

But a growing body of evidence shows that over all, college students learn less when they use computers or tablets during lectures. They also tend to earn worse grades. The research is unequivocal: Laptops distract from learning, both for users and for those around them. It's not much of a leap to expect that electronics also undermine learning in high school classrooms or that they hurt productivity in meetings in all kinds of workplaces.

Measuring the effect of laptops on learning is tough. One problem is that students don't all use laptops the same way. It might be that dedicated students, who tend to earn high grades, use them more frequently in classes. It might be that the most distracted students turn to their laptops whenever they are bored. In any case, a simple comparison of performance may confuse the effect of laptops with the characteristics of the students who choose to use them. Researchers call this "selection bias."

Researchers can solve that problem by randomly assigning some students to use laptops. With that approach, the students who use laptops are comparable in all other ways to those who don't. In a series of experiments at Princeton University and the University of California, Los Angeles, students were randomly assigned either laptops or pen and paper for note-taking at a lecture. Those who had used laptops had substantially worse understanding of the lecture, as measured by a standardized test, than those who did not.

The researchers hypothesized that, because students can type faster than they can write, the lecturer's words flowed right to the students' typing fingers without stopping in their brains for substantive processing. Students writing by hand had to process and condense the spoken material simply to enable their pens to keep up with

the lecture. Indeed, the notes of the laptop users more closely resembled transcripts than lecture summaries. The handwritten versions were more succinct but included the salient issues discussed in the lecture.

Even so, it may seem heavy-handed to ban electronics in the classroom. Most college students are legal adults who can serve in the armed forces, vote and own property. Why shouldn't they decide themselves whether to use a laptop? The strongest argument against allowing that choice is that one student's use of a laptop harms the learning of students around them. In a series of lab experiments, researchers at York University and McMaster University in Canada tested the effect of laptops on students who weren't using them. Some students were told to perform small tasks on their laptops unrelated to the lecture, like looking up movie times. As expected, these students retained less of the lecture material. But what is really interesting is that the learning of students seated near the laptop users was also negatively affected.

The economic term for such a spillover is a "negative externality," which occurs when one person's consumption harms the well-being of others. The classic negative externality is pollution: A factory burning coal or a car using gasoline can harm the air and environment for those around it. A laptop can sometimes be a form of visual pollution: Those nearby see its screen, and their attention is pulled toward its enticements, which often include not just note-taking but Facebook, Twitter, email and news.

These experiments go only so far. They may not capture positive effects of laptops in real classrooms over the course of a semester, when students use their typed notes for review and grades are at stake. But another study did just that. At the United States Military Academy, a team of professors studied laptop use in an introductory economics class. The course was taught in small sections, which the researchers randomly assigned to one of three conditions: electronics allowed, electronics banned and tablets allowed but only if laid flat on desks, where professors could monitor their use. By the end of the semester, students in the classrooms with laptops or tablets had performed substantially worse than those in the sections where electronics were banned.

You might question whether the experience of military cadets learning economics is relevant to students in other settings — say, community college students learning Shakespeare. But we'd expect the negative effects of laptops to be, if anything, less at West Point, where all courses are taught in small sections, than it is at institutions with many large lectures. Further, cadets have very strong incentives to perform well and avoid distractions, since class rank has a major impact on their job status after graduation.

The best way to settle this question is probably to study laptop use in more colleges. But until then, I find the evidence sufficiently compelling that I've made my decision: I ban electronics in my own classes. I do make one major exception. Students with learning disabilities may use electronics in order to participate in class. This does reveal that any student using electronics has a learning disability. That is a loss of privacy for those students, which also occurs when they are given more time to complete a test. Those negatives must be weighed against the learning losses of other students when laptops are used in class.

Students may object that a laptop ban prevents them from storing notes on their computers. But smartphones can snap pictures of handwritten pages and convert them to an electronic format. Even better, outside class, students can read their own handwritten notes and type them, if they like, a process that enhances learning. The best evidence available now suggests that students should avoid laptops during lectures and just pick up their pens. It's not a leap to think that the same holds for middle and high school classrooms, as well as for workplace meetings.

Susan Dynarski is a professor of education, public policy and economics at the University of Michigan. Follow her on Twitter: [@dynarski](https://twitter.com/dynarski). A version of this article appears in print on November 26, 2017, on Page BU4 of the New York edition with the headline: Take Notes With Pen and Paper? It Can Be Done.



**Brian Lendecky, CPA, MPA** ([Brian.Lendecky@mcombs.utexas.edu](mailto:Brian.Lendecky@mcombs.utexas.edu)) Sr. Lecturer, Accounting Dept.



Brian Lendecky is a Senior Lecturer in the Department of Accounting at The University of Texas at Austin. He joined the department in 2006 and teaches Financial Accounting, Cost and Managerial Accounting, and the Tax Practicum course, the latter winning a 2008 Governor's Volunteer Award from Governor Perry and a 2011 Tower Award. Brian also teaches Financial Methods for Lawyers in the School of Law, Financial and Managerial Accounting courses in the McCombs Executive Education program, the Mexico City, Houston, Dallas / Ft. Worth, and Full-Time MBA programs, the ESCP-EAP European School of Management in Paris, the VSE School of Economics in Prague, and the Chinese University of Hong Kong. He has also led MBA Global Trips to Panama and Colombia. Brian Lendecky started his career at PriceWaterhouseCoopers and has subsequently managed accounting departments in the food manufacturing, energy, & medical supplies manufacturing industries.

Brian has received numerous teaching awards including the 2014 Texas Society of Certified Public Accountants Outstanding Accounting Educator Award, Mexico City Executive MBA Outstanding Faculty Award (2018, 2017, 2016, 2015, & 2014), Fall 2016 Evening MBA Faculty Honor Roll, Spring 2015 Texas MBA at Houston Faculty Honor Roll, 2013 Hank and Mary Harkins Foundation Award for Effective Teaching in Undergraduate Classes, 2011 Master in Professional Accounting (MPA) Council's Outstanding Accounting Faculty Award, Spring 2011 Best Faculty Award from the Alpha Kappa Psi business fraternity, and the 2010 CBA Foundation Advisory Council Award for Teaching Innovation. He was nominated by the Faculty Affairs Committee of the Senate of College Councils and the Undergraduate Business Council for the Professor of the Year Award for 2009. He has served on the MPA Program Committee since 2010. Brian is a licensed CPA in the State of Texas and is a proud alumnus of the McCombs School's #1 ranked MPA program.

Brian and his wife Stephanie have been married nine years and have five kids. Stephanie is a Director of Sales for Gartner Inc. In order, their kids are an auditor for the state of Texas (24), the Rice University and Conference USA All-Freshman team center (20), a junior offensive lineman for Cedar Ridge High School (16), a 1<sup>st</sup> grader who told his teacher he wants to "teach kids the numbers" like his dad when he grows up (7), and a daughter whose future boyfriends' fifth biggest concern is meeting her dad (4). In his spare time Brian loves to travel with his family and is an avid sports fan and poker player. He has played in the World Series of Poker three times and has made a World Poker Tour final table.



## Honor Code Purpose

Academic honor, trust and integrity are fundamental to The University of Texas at Austin McCombs School of Business community. They contribute directly to the quality of your education and reach far beyond the campus to your overall standing within the business community. The University of Texas at Austin McCombs School of Business Honor System promotes academic honor, trust and integrity throughout the Graduate School of Business. The Honor System relies upon The University of Texas Student Standards of Conduct (Chapter 11 of the Institutional Rules on Student Service and Activities) for enforcement, but promotes ideals that are higher than merely enforceable standards. Every student is responsible for understanding and abiding by the provisions of the Honor System and the University of Texas Student Standards of Conduct. The University expects all students to obey the law, show respect for other members of the university community, perform contractual obligations, maintain absolute integrity and the highest standard of individual honor in scholastic work, and observe the highest standards of conduct. Ignorance of the Honor System or The University of Texas Student Standards of Conduct is not an acceptable excuse for violations under any circumstances.

The effectiveness of the Honor System results solely from the wholehearted and uncompromising support of each member of the McCombs School of Business community. Each member must abide by the Honor System and must be intolerant of any violations. The system is only as effective as you make it.

## Faculty Involvement in the Honor System

The University of Texas at Austin McCombs School of Business Faculty's commitment to the Honor System is critical to its success. It is imperative that faculty make their expectations clear to all students. They must also respond to accusations of cheating or other misconduct by students in a timely, discrete and fair manner. We urge faculty members to promote awareness of the importance of integrity through in-class discussions and assignments throughout the semester.

## Expectations Under the Honor System

### Standards

If a student is uncertain about the standards of conduct in a particular setting, he or she should ask the relevant faculty member for clarification to ensure his or her conduct falls within the expected scope of honor, trust and integrity as promoted by the Honor System. This applies to all tests, papers and group and individual work. Questions about appropriate behavior during the job search should be addressed to a professional member of the Career Management Office. Below are some of the specific examples of violations of the Honor System.

### Lying

Lying is any deliberate attempt to deceive another by stating an untruth, or by any direct form of communication to include the telling of a partial truth. Lying includes the use or omission of any information with the intent to deceive or mislead. Examples of lying include, but are not limited to, providing a false excuse for why a test was missed or presenting false information to a recruiter.

### Stealing

Stealing is wrongfully taking, obtaining, withholding, defacing or destroying any person's money, personal property, article or service, under any circumstances. Examples of stealing include, but are not limited to, removing course material from the library or hiding it from others, removing material from another person's mail folder, securing for one's self unattended items such as calculators, books, book bags or other personal property. Another form of stealing is the duplication of copyrighted material beyond the reasonable bounds of "fair use." Defacing (e.g., "marking up" or highlighting) library books is also considered stealing, because, through a willful act, the value of another's property is decreased. (See the appendix for a detailed explanation of "fair use.")

## Cheating

Cheating is wrongfully and unfairly acting out of self-interest for personal gain by seeking or accepting an unauthorized advantage over one's peers. Examples include, but are not limited to, obtaining questions or answers to tests or quizzes, and getting assistance on case write-ups or other projects beyond what is authorized by the assigning instructor. It is also cheating to accept the benefit(s) of another person's theft(s) even if not actively sought. For instance, if one continues to be attentive to an overhead conversation about a test or case write-up even if initial exposure to such information was accidental and beyond the control of the student in question, one is also cheating. If a student overhears a conversation or any information that any faculty member might reasonably wish to withhold from the student, the student should inform the faculty member(s) of the information and circumstance under which it was overheard.

### Actions Required for Responding to Suspected and Known Violations

As stated, everyone must abide by the Honor System and be intolerant of violations. If you suspect a violation has occurred, you should first speak to the suspected violator in an attempt to determine if an infraction has taken place. If, after doing so, you still believe that a violation has occurred, you must tell the suspected violator that he or she must report himself or herself to the course professor or Associate Dean of the McCombs School of Business. If the individual fails to report himself or herself within 48 hours, it then becomes your obligation to report the infraction to the course professor or the Associate Dean of the McCombs School of Business. Remember that although you are not required by regulation to take any action, our Honor System is only as effective as you make it. If you remain silent when you suspect or know of a violation, you are approving of such dishonorable conduct as the community standard. You are thereby precipitating a repetition of such violations.

## The Honor Pledge

The University of Texas at Austin McCombs School of Business requires each enrolled student to adopt the Honor System. The Honor Pledge best describes the conduct promoted by the Honor System. It is as follows:

"I affirm that I belong to the honorable community of The University of Texas at Austin Graduate School of Business. I will not lie, cheat or steal, nor will I tolerate those who do."

"I pledge my full support to the Honor System. I agree to be bound at all times by the Honor System and understand that any violation may result in my dismissal from the McCombs School of Business."

<p><b>The following pages provide specific guidance about the Standard of Academic Integrity at the University of Texas at Austin. Please read it carefully and feel free to ask me any questions you might have.</b></p>
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**Excerpts from the University of Texas at Austin Office of the Dean of Students website**  
([http://deanofstudents.utexas.edu/sjs/acint\\_student.php](http://deanofstudents.utexas.edu/sjs/acint_student.php))

## The Standard of Academic Integrity

A fundamental principle for any educational institution, academic integrity is highly valued and seriously regarded at The University of Texas at Austin, as emphasized in the standards of conduct. More specifically, you and other students are expected to "maintain absolute integrity and a high standard of individual honor in scholastic work" undertaken at the University ([Sec. 11-801](#), *Institutional Rules on Student Services and Activities*). This is a very basic expectation that is further reinforced by the University's [Honor Code](#). At a minimum, you should complete any assignments, exams, and other scholastic endeavors with the utmost honesty, which requires you to:

- acknowledge the contributions of other sources to your scholastic efforts;
- complete your assignments independently unless expressly authorized to seek or obtain assistance in preparing them;
- follow instructions for assignments and exams, and observe the standards of your academic discipline; and
- avoid engaging in any form of academic dishonesty on behalf of yourself or another student.

For the official policies on academic integrity and scholastic dishonesty, please refer to [Chapter 11](#) of the *Institutional Rules on Student Services and Activities*.

## What is Scholastic Dishonesty?

In promoting a high standard of academic integrity, the University broadly defines scholastic dishonesty—basically, all conduct that violates this standard, including *any act designed to give an unfair or undeserved academic advantage*, such as:

- Cheating
- Plagiarism
- Unauthorized Collaboration
- Collusion
- Falsifying Academic Records
- Misrepresenting Facts (e.g., providing false information to postpone an exam, obtain an extended deadline for an assignment, or even gain an unearned financial benefit)
- Any other acts (or attempted acts) that violate the basic standard of academic integrity (e.g., multiple submissions—submitting essentially the same written assignment for two courses without authorization to do so)

Several types of scholastic dishonesty—[unauthorized collaboration](#), [plagiarism](#), and [multiple submissions](#)—are discussed in more detail on this Web site to correct common misperceptions about these particular offenses and suggest ways to avoid committing them.

For the University's official definition of scholastic dishonesty, see [Section 11-802](#), *Institutional Rules on Student Services and Activities*.

## Unauthorized Collaboration

**If you work with another person on an assignment for credit *without the instructor's permission to do so*, you are engaging in unauthorized collaboration.**

- This common form of academic dishonesty can occur with all types of scholastic work—papers, homework, tests (take-home or in-class), lab reports, computer programming projects, or any other assignments to be submitted for credit.
- For the University's official definitions of unauthorized collaboration and the related offense of collusion, see Sections [11-802\(c\)\(6\) & 11-802\(e\)](#), *Institutional Rules on Student Services and Activities*.

**Some students mistakenly assume that they can work together on an assignment as long as the instructor has not expressly prohibited collaborative efforts.**

- Actually, students are expected to complete assignments independently unless the course instructor indicates otherwise. So working together on assignments is *not* permitted unless the instructor specifically approves of any such collaboration.

**Unfortunately, students who engage in unauthorized collaboration tend to justify doing so through various rationalizations. For example, some argue that they contributed to the work, and others maintain that working together on an assignment "helped them learn better."**

- The instructor—not the student—determines the purpose of a particular assignment *and* the acceptable method for completing it. Unless working together on an assignment has been specifically authorized, always assume it is not allowed.
- Many educators do value group assignments and other collaborative efforts, recognizing their potential for developing and enhancing specific learning skills. And course requirements in some classes do consist primarily of group assignments. But the expectation of individual work is the prevailing norm in many classes, consistent with the presumption of original work that remains a fundamental tenet of scholarship in the American educational system.

**Some students incorrectly assume that the degree of any permissible collaboration is basically the same for all classes.**

- The extent of any permissible collaboration can vary widely from one class to the next, even from one project to the next within the same class.
- Be sure to distinguish between collaboration that is authorized for a particular assignment *and* unauthorized collaboration that is undertaken for the sake of expedience or convenience to benefit you and/or another student. By failing to make this key distinction, you are much more likely to engage in unauthorized collaboration. To avoid any such outcome, always seek clarification from the instructor.

**Unauthorized collaboration can also occur in conjunction with group projects.**

- How so? If the degree or type of collaboration exceeds the parameters expressly approved by the instructor. An instructor may allow (or even expect) students to work together on one stage of a group project but require independent work on other phases. Any such distinctions should be strictly observed.

**Providing another student unauthorized assistance on an assignment is also a violation, even without the prospect of benefiting yourself.**

- If an instructor did not authorize students to work together on a particular assignment *and* you help a student complete that assignment, you are providing unauthorized assistance and, in effect, facilitating an act of academic dishonesty. Equally important, you can be held accountable for doing so.
- For similar reasons, you should not allow another student access to your drafted or completed assignments unless the instructor has permitted those materials to be shared in that manner.

## Plagiarism

**Plagiarism is another serious violation of academic integrity. In simplest terms, this occurs if you represent as *your own work* any material that was obtained from another source, regardless how or where you acquired it.**

- Plagiarism can occur with *all* types of media—scholarly or non-academic, published or unpublished—written publications, Internet sources, oral presentations, illustrations, computer code, scientific data or analyses, music, art, and other forms of expression. (See [Section 11-802\(d\)](#) of the *Institutional Rules on Student Services and Activities* for the University's official definition of plagiarism.)
- Borrowed material from written works can include entire papers, one or more paragraphs, single phrases, or any other excerpts from a variety of sources such as books, journal articles, magazines, downloaded Internet documents, purchased papers from commercial writing services, papers obtained from other students (including homework assignments), etc.
- As a general rule, the use of any borrowed material results in plagiarism if the original source is not properly acknowledged. So you can be held accountable for plagiarizing material in either a final submission of an assignment or a draft that is being submitted to an instructor for review, comments, and/or approval.

**Using *verbatim* material (e.g., exact words) without proper attribution (or credit) constitutes the most blatant form of plagiarism. However, other types of material can be plagiarized as well, such as *ideas* drawn from an original source or even its *structure* (e.g., sentence construction or line of argument).**

- Improper or insufficient paraphrasing often accounts for this type of plagiarism. (See additional information on [paraphrasing](#).)

**Plagiarism can be committed intentionally or unintentionally.**

- Strictly speaking, any use of material from another source without proper attribution constitutes plagiarism, regardless why that occurred, and any such conduct violates accepted standards of academic integrity.
- Some students deliberately plagiarize, often rationalizing this misconduct with a variety of excuses: falling behind and succumbing to the pressures of meeting deadlines; feeling overworked and wishing to reduce their workloads; compensating for actual (or perceived) academic or language deficiencies; and/or justifying plagiarism on other grounds.
- But some students commit plagiarism without intending to do so, often stumbling into negligent plagiarism as a result of sloppy notetaking, insufficient paraphrasing, and/or ineffective proofreading. Those problems, however, neither justify nor excuse this breach of academic standards. By misunderstanding the meaning of plagiarism and/or failing to cite sources accurately, you are much more likely to commit this violation. Avoiding that outcome requires, at a minimum, a clear understanding of plagiarism *and* the appropriate techniques for scholarly attribution. (See related information on [paraphrasing](#); [notetaking and proofreading](#); and [acknowledging and citing sources](#).)

**By merely changing a few words or rearranging several words or sentences, you are *not* paraphrasing. Making minor revisions to borrowed text amounts to plagiarism.**

- Even if properly cited, a "paraphrase" that is too similar to the original source's wording and/or structure is, in fact, plagiarized. (See additional information on [paraphrasing](#).)

**Remember, your instructors should be able to clearly identify which materials (e.g., words and ideas) are your own *and* which originated with other sources.**

- That cannot be accomplished without proper attribution. You must give credit where it is due, acknowledging the sources of any borrowed passages, ideas, or other types of materials, and enclosing any verbatim excerpts with quotation marks (using block indentation for longer passages).

## Plagiarism & Unauthorized Collaboration

[Plagiarism](#) and [unauthorized collaboration](#) are often committed jointly.

By submitting *as your own work* any unattributed material that you obtained from other sources (including the contributions of another student who assisted you in preparing a homework assignment), you have committed plagiarism. And if the instructor did not authorize students to work together on the assignment, you have also engaged in unauthorized collaboration. Both violations contribute to the same fundamental deception—representing material obtained from another source as your own work.

Group efforts that extend beyond the limits approved by an instructor frequently involve plagiarism in addition to unauthorized collaboration. For example, an instructor may allow students to work together while researching a subject, but require each student to write a separate report. If the students collaborate while writing their reports *and* then submit the products of those joint efforts as individual works, they are guilty of unauthorized collaboration as well as plagiarism. In other words, the students collaborated on the written assignment without authorization to do so, and also failed to acknowledge the other students' contributions to their own individual reports.

## Multiple Submissions

**Submitting the same paper (or other type of assignment) for two courses *without prior approval* represents another form of academic dishonesty.**

You may not submit a substantially similar paper or project for credit in two (or more) courses unless expressly authorized to do so by your instructor(s). (See [Section 11-802\(b\)](#) of the *Institutional Rules on Student Services and Activities* for the University's official definition of scholastic dishonesty.)

You may, however, re-work or supplement previous work on a topic with the instructor's approval.



**Some students mistakenly assume that they are entitled to submit the same paper (or other assignment) for two (or more) classes simply because they authored the original work.**

Unfortunately, students with this viewpoint tend to overlook the relevant ethical and academic issues, focusing instead on their own "authorship" of the original material and personal interest in receiving essentially double credit for a single effort.

Unauthorized multiple submissions are inherently deceptive. After all, an instructor reasonably assumes that any completed assignments being submitted for credit were actually prepared for that course. Mindful of that assumption, students who "recycle" their own papers from one course to another make an effort to convey that impression. For instance, a student may revise the original title page or imply through some other means that he or she wrote the paper for that particular course, sometimes to the extent of discussing a "proposed" paper topic with the instructor or presenting a "draft" of the paper before submitting the "recycled" work for credit.

The issue of plagiarism is also relevant. If, for example, you previously prepared a paper for one course and then submit it for credit in another course without citing the initial work, you are committing plagiarism—essentially "self-plagiarism"—the term used by some institutions. Recall the broad scope of [plagiarism](#): all types of materials can be plagiarized, including unpublished works, even papers you previously wrote.

Another problem concerns the resulting "unfair academic advantage" that is specifically referenced in the University's definition of scholastic dishonesty. If you submit a paper for one course that you prepared and submitted for another class, you are simply better situated to devote more time and energy toward fulfilling other requirements for the subsequent course than would be available to classmates who are completing all course requirements during that semester. In effect, you would be gaining an unfair academic advantage, which constitutes academic dishonesty as it is defined on this campus.

Some students, of course, do recognize one or more of these ethical issues, but still refrain from citing their authorship of prior papers to avoid earning reduced (or zero) credit for the same works in other classes. That underlying motivation further illustrates the deceptive nature of unauthorized multiple submissions.

An additional issue concerns the problematic minimal efforts involved in "recycling" papers (or other prepared assignments). Exerting minimal effort basically undercuts the curricular objectives associated with a particular assignment and the course itself. Likewise, the practice of "recycling" papers subverts important learning goals for individual degree programs and higher education in general, such as the mastery of specific skills that students should acquire and develop in preparing written assignments. This demanding but necessary process is somewhat analogous to the required regimen of athletes, like the numerous laps and other repetitive training exercises that runners must successfully complete to prepare adequately for a marathon.