



# ACC 287 – TEMBA MANAGERIAL ACCOUNTING (UNIQUE #02800)

**FALL 2018**

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<b>Class Times</b>	See Course Schedule on Canvas
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<b>Course Web Page</b>	Canvas

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## Course Objectives

Managerial Accounting 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 attached to this syllabus.

### *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 in this course will be to establish a firm understanding of 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.

## Required Materials

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

*Case studies and articles* - can be found on our Canvas site under the appropriate class day (we have eight classes). The class schedule for this course is posted on Canvas.

*Textbook: Hilton Platt Managerial Accounting: Creating Value in a Dynamic Business Environment*, 11th Edition, by McGraw-Hill.

*Additional material* - Additional teaching materials, class notes, homework solutions, etc., can be found on Canvas under the appropriate class day.

## Course Requirements and Grading

I have organized the course into two broad halves:

First half of the course – Performance Management Information Systems

Second half of the course – Managerial Control Systems

Your course grade will be determined based on your individual performance on quizzes and exams as follows:

In-Class Quizzes	35%	(Six quizzes less one drop = 5 quizzes @ 7% each)
Final Exam	65%	Tuesday, December 4, 2018
	100%	

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%. The combined average 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.

## Description of Requirements

### Exam

The final exam will be Tuesday evening, December 4 2018. The exam is closed-book, closed-computer, and closed-notes.

The exam will embrace all course content as covered in the assigned chapters from the textbook, suggested problems from the textbook, the cases, articles, class notes, and class discussions. I will post a practice exam. Medical emergencies and family emergencies are the only valid reasons for missing the exam, both of which require verification from the office of the Dean of Students.

### Quizzes

Quizzes are individual work; no collaboration of any kind is permitted. All quizzes are closed-book, closed-computer, and closed-notes. Quizzes will be given at the **beginning** of Classes #2 – #7 (all but the first and last class days). Most quizzes are expected to last about 10 minutes. If you are late to class, you will not be able to take the quiz at the end of class. No make-up quizzes will be given. If you miss class, whether for business or personal reasons, you will have to count that quiz as your dropped quiz grade. If you leave class after taking the quiz, but before the end of class without my prior permission, I reserve the right to grade as zero any quizzes for students not in attendance for the entire class session.

Each quiz will cover:

- The cases and articles (but NOT the textbook readings) assigned for **the current class session**, and
- The class content and calculations from **the previous class session** (but not the problems assigned for the current session).

### Phones and Laptops during Quizzes, and Exams

Obviously for scholastic dishonesty reasons laptops, tablets, phones, etc. may NOT be used during the quizzes or exams. The quizzes and both exams will have calculations that will require calculators. You may use your financial calculator for the quizzes and exams. For the quizzes and exams, you may NOT use any calculator that stores text, which of course includes cell phones, tablets, and computers.

### Asynchronous Course Content

This course is a 2 credit hour course, meaning it must meet the 28 contact hour requirement. **In order to achieve that, there are two videotaped case study lectures that you will need to view via Canvas prior to the due dates posted in the course schedule.**

### "Homework"

Homework problems will help you confirm your understanding of the key topics (these problems are not collected nor graded, but solutions will be provided on Canvas). The homework problems are listed on the course schedule.

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 navigate 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 quiz in the next class session and the exams. If you need help with a homework problem after looking at the solution on Canvas, please feel free to see or e-mail me.

### Grading Questions or Appeals

If you feel there exists a grading error on any of the quizzes or exams, 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 three weeks from the date the assignment grade is posted on Canvas to take such action and have the matter resolved. Please do not wait until the end of the semester, once you realize you may need additional points, to take this action (unfortunately by then it will be too late).

### Use of Class Materials

The materials used in this class, including, but not limited to, exams, quizzes, 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 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.

### Electronic Class Recordings are Prohibited

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. The prohibition does not include the use of laptops for the purpose of typing notes, which is permitted.

## **E-mail and Canvas**

I will frequently communicate with the class with announcements and guidance via email. I will use the e-mail 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. I will send out a class-wide e-mail notifying you when I post the class notes so you can print them out and bring them to class if you prefer to take notes on a paper copy.

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.

## **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 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. Lastly, fellow students cannot benefit from the insights of the students who are not engaged.
- **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 assignment 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. Students who violate University rules on scholastic dishonesty are subject to disciplinary penalties including the possibility of failure in the course and/or dismissal from the University.

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 seen and reported to Student Judicial Services include:

- after an exam or quiz has been graded and returned, erasing a wrong answer, writing the correct answer, and then bringing it to me for appeal, claiming the exam or quiz was graded incorrectly. (FYI – we hire student

workers who make copies of tests and quizzes before we pass them back.)

- 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).

## Important Notifications

### Students with Disabilities

Students with disabilities may request appropriate academic accommodations from the Division of Diversity and Community Engagement, Services for Students with Disabilities, 512-471-6259, <http://diversity.utexas.edu/disability/>.

### Diversity and Inclusion

It is my intent that students from all diverse backgrounds and perspectives be well served by this course, that students' learning needs be addressed and that the diversity that students bring to this class can be comfortably expressed and be viewed as a resource, strength and benefit to all students. Please come to me at any time with any concerns.

### Religious Holy Days

By UT Austin policy, you must 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, an examination, a work assignment, or a project in order to observe a religious holy day, you will be given an opportunity to complete the missed work within a reasonable time after the absence.

### Policy on Scholastic Dishonesty

The McCombs School of Business has no tolerance for acts of scholastic dishonesty. The responsibilities of both students and faculty with regard to scholastic dishonesty are described in detail in the BBA Program's Statement on Scholastic Dishonesty at <http://my.mcombs.utexas.edu/BBA/Code-of-Ethics>. By teaching this course, I have agreed to observe all faculty responsibilities described there. By enrolling in this class, you have agreed to observe all student responsibilities described there. If the application of the Statement on Scholastic Dishonesty to this class or its assignments is unclear in any way, it is your responsibility to ask me for clarification. Students who violate University rules on scholastic dishonesty are subject to disciplinary penalties, including the possibility of failure in the course and/or dismissal from the University. Since dishonesty harms the individual, all students, the integrity of the University, and the value of our academic brand, policies on scholastic dishonesty will be strictly enforced. You should refer to the Student Conduct and Academic Integrity website at <http://deanofstudents.utexas.edu/conduct/> to access the official University policies and procedures on scholastic dishonesty as well as further elaboration on what constitutes scholastic dishonesty.

### Campus Safety

Please note the following key recommendations regarding emergency evacuation, provided by the Office of Campus Safety and Security. More info at: <https://preparedness.utexas.edu/>.

- Occupants of buildings on The University of Texas at Austin campus are required to evacuate buildings and assemble outside when a fire alarm is activated.
- Familiarize yourself with all exit doors of each classroom and building you may occupy.
- If you need evacuation assistance, inform the instructor in writing asap.
- In the event of an evacuation, follow the instruction of faculty or class instructors.
- Do not re-enter a building unless given instructions by Austin or UT police or fire authorities.

Behavior Concerns Advice Line (BCAL): 512-232-5050 or [on-line](#).

In case of emergency, further information will be available at: <http://www.utexas.edu/emergency>.

## **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."

**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.**



**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.