

**CALIFORNIA STATE UNIVERSITY, BAKERSFIELD**  
**LEGAL ENVIRONMENT OF DOMESTIC AND INTERNATIONAL BUSINESS**  
**BA 370, Section 2**  
**TUESDAY & THURSDAY**  
**3:30—5:35 p.m.**  
**SPRING 2004**

**SYLLABUS**

**PROFESSOR:** Phillip W. Gillet, Jr., M.S., J.D., EA  
**CLASS ROOM:** Business Development Center B156  
**OFFICE HOURS:** 5:35—6:20 Tuesday & Thursday.  
**E-MAIL:** lawyer@bak.rr.com  
**OFFICE:** (661) 323-3200  
**FACSIMILE:** (775) 618-6760

**FINAL EXAMINATION:** Tuesday, June 8, 2004 at 5:00—7:00 p.m.

**CLASS WEB SITE:** <http://www.bakersfieldlaw.org>

**REQUIRED TEXT:**

FRANK B. CROSS & ROGER LEROY MILLER, WEST'S LEGAL ENVIRONMENT OF BUSINESS (5<sup>th</sup> ed. 2004) (ISBN 0-324-15465-8).

**OPTIONAL:**

E-mail Account (recommended)

**RECOMMENDED READING:**

FINDLAW.COM (<http://www.findlaw.com>)  
WESTBUSLAW.COM (<http://www.westbuslaw.com>)  
THE WALL STREET JOURNAL (<http://www.wsj.com>)  
BUSINESSWEEK  
MANAGEMENT ACCOUNTING  
STRATEGIC FINANCE (<http://www.strategicfinancemag.com>)  
THE CPA JOURNAL (<http://www.cpaj.com>)

**COURSE DESCRIPTION:**

The five-unit Business Administration 370 course is one the common-core upper-division classes for the business major. This course introduces the business major to the legal process by recognizing law as an instrument of social and political control in society. The course examines sources of law and ethics, judicial and administrative processes, international contracts, forms of business organizations, constitutional protection for individuals, and domestic and international governmental regulations.

**CLASS ATTENDANCE:**

According to CSUB's 2003-2005 Catalog, class attendance is expected of all students. When students are absent, it is their responsibility to inform instructors of the reason for absence and arrange to make up missed class work and assignments. While attendance will

not be taken unless it becomes a problem, a portion of grades will be based upon class attendance and participation. As such, attending and being prepared are critical to doing well in this class.

### **PLAGIARISM:**

Plagiarism, derived from a Latin word meaning “kidnapping”, is defined as “[t]he act or an instance of copying or stealing another’s words or ideas and attributing them as one’s own.”<sup>1</sup> Plagiarism of copyrighted material is a copyright infringement.<sup>2</sup> Plagiarism violations are also, however, enforceable by academic and licensing boards as ethical improprieties whether or not any copyright infringement occurred.<sup>3</sup> Specifically, California State University, Bakersfield condemns plagiarism.<sup>4</sup> The severe penalties of plagiarism (or cheating—a form of plagiarism) can include “severance from the University and in some cases revocation of an advanced degree . . . .”<sup>5</sup> Unethical behavior also violates both the Institute of Management Accountants’<sup>6</sup> and Institute of Certified Public Accountants’<sup>7</sup> ethical standards. Violations of these standards could also detrimentally affect one’s ability to become “certified.”<sup>8</sup> Besides undermining one’s integrity and credibility, this sanction could be financially injurious as well.<sup>9</sup> The average “certified” accountant makes between \$5,000 to \$27,000 per year (depending on age group) more than non-certified accountants.<sup>10</sup>

Academic work typically exposes students to overt and covert plagiarism.<sup>11</sup> Overt, or apparent<sup>12</sup>, plagiarism can occur when paraphrasing a thesis and taking it as one’s own.<sup>13</sup> Copying the exact words of a source without quotation marks but acknowledging the source is also a form of overt plagiarism.<sup>14</sup> Covert, or disguised<sup>15</sup>, plagiarism occurs when taking someone else’s research and passing it off as one’s own (*i.e.*, citing to sources without actually having read them). Citing to sources in a way implying that only a portion of your work comes from a certain source, when in actuality more of it does, is also covert plagiarism.<sup>16</sup>

Academic cheating increased dramatically since 1990.<sup>17</sup> 75 percent of college students admit to some cheating.<sup>18</sup> Thus, many colleges and universities are cracking down on dishonesty more vigorously.<sup>19</sup> Consistent with this trend, California State University, Bakersfield does not tolerate academic dishonesty.<sup>20</sup>

Given the preceding information and the desire to maintain the college’s, students’ and instructor’s integrity and credibility, cheating or plagiarism in any form will not be tolerated.<sup>21</sup> All

<sup>1</sup> BLACK’S LAW DICTIONARY 1170 (7<sup>th</sup> ed. 1999).

<sup>2</sup> *Id.* (citing PAUL GOLDSTEIN, COPYWRIGHTS HIGHWAY 12 (1994)).

<sup>3</sup> *Id.*

<sup>4</sup> See CALIFORNIA STATE UNIVERSITY, BAKERSFIELD CATALOG, ACADEMIC INFORMATION SECTION (2003-2005) (visited March 27, 2004) [http://www.csub.edu/03\\_05Catalog/academicinfo.htm](http://www.csub.edu/03_05Catalog/academicinfo.htm); see also Policy 3100, Student Rights, Responsibilities and Administrative Due Process and Procedure 3100.3.

<sup>5</sup> Cal. Code of Reg. § 41301(a).

<sup>6</sup> See Standards of Ethical Conduct for Practitioners of Management Accountants and Financial Management: INTEGRITY (Refrain from engaging in or supporting any activity that would discredit the profession).

<sup>7</sup> See AICPA Code of Professional Conduct Rule 501.01 (A member shall not commit an act discreditable to the profession).

<sup>8</sup> “Certified” in this context simply means recognition by a nationally recognized standard board (*e.g.*, “Certified Public Accountant” (CPA), “Certified Management Accountant” (CMA), “Chartered Financial Analyst (CFA), “Certified in Financial Management” (CFM)).

<sup>9</sup> Max Messmer, *Earning A Certification*, STRATEGIC FINANCE, March 2001 8-9.

<sup>10</sup> David L. Schroeder & Karl E. Reichardt, *IMA ’98 Salary Guide*, STRATEGIC FINANCE, June 1998 (visited Jan. 9, 2000) <http://www.mamaq.com/strategicfinance/1999/06g6.htm> >.

<sup>11</sup> See ELIZABETH FAJANS & MARY R. FALK, SCHOLARLY WRITING FOR LAW STUDENTS 94-5 (1995).

<sup>12</sup> WEBSTER’S NEW WORLD DICTIONARY 420 (3rd college ed. 1985).

<sup>13</sup> FAJAN & FALK, *supra* note 11.

<sup>14</sup> *Id.*

<sup>15</sup> WEBSTER’S, *supra* note 12.

<sup>16</sup> FAJANS & FALK, *supra* note 11.

<sup>17</sup> *Penn State pushing to end cheating*, ASSOCIATED PRESS (AP) NEWSWIRE, Nov. 8, 1999.

<sup>18</sup> *Id.*

<sup>19</sup> See, *e.g.*, *supra* note 17.

<sup>20</sup> California State University, Bakersfield, *supra* note 4.

<sup>21</sup> *Id.*

homework and examinations will be checked for copying. Any violations will be reported to the appropriate campus authorities.<sup>22</sup> In addition, the student will receive an "F" (*i.e.*, a zero) on the assignment, examination, or for the entire course depending on circumstances.<sup>23</sup>

#### **CHAPTER EXAMINATIONS:**

At the beginning of every class a brief examination of 5 to 15 multiple-choice questions will be given. Past chapter examinations are available on the class web page. A sufficient supply<sup>24</sup> of Scantron form 815-K should be purchased from the bookstore as soon as possible (as the bookstore may sell out). The forms will be needed for all chapter examinations.

#### **MIDTERM AND FINAL EXAMINATIONS:**

There will be one midterm examination and a **comprehensive** final. These examinations may include multiple choice, matching, fill-in-the-blank, and essay questions. The focus of the examinations will vary depending on the chapters tested. More detail about these examinations will be provided as they approach. The midterm and final examinations require a Scantron form 882-ES. The midterm and final examinations are non-disclosed. That means that the examinations can be reviewed, however, they must be returned and will be kept for one year.

#### **PRESENTATION & EXECUTIVE SUMMARY**

Each student will be required to prepare a 5- to 10-minute professional presentation. Transparencies and/or PowerPoint slides are required. In addition, a six- to nine-page research paper with footnotes, endnotes, reference or works cited list is required. Your presentation and paper will be graded by quality of oral presentation, depth of research, quality of executive summary. The presentation slides and research paper will be graded very strictly for mistakes. The presentation should be well-polished presentation evidencing your communication skills. A detailed instruction, grading and list of topics sheet will be provided near the middle of the course.

#### **GRADING:**

Grades will be weighted as follows:

***Chapter examinations: 25% (two lowest scores excluded)***

***Midterm: 25%***

***Final: 25%***

***Presentation & Research Paper: 25%***

Letter grades will be assigned based on the percentage of total points by the range listed below:

90-100	A
80-89	B
70-79	C
69-60	D
59 or lower	F

The scale is subject to modification, however, any deviation will only increase students' grades (*e.g.*, a student with 83% will receive at least a "B"). The top 10% of the class will earn an "A." In addition, any student's grade may be lowered or raised up to 5% based upon intangible

<sup>22</sup> *Id.*

<sup>23</sup> *Id.*

<sup>24</sup> There will be a total of 15 chapter examinations requiring Scantron forms.

factors (e.g., class participation and attitude) and tangible factors (e.g. attendance, timeliness and presenting current business articles) at the instructor's sole discretion. Finally, **NO EXTRA CREDIT WILL BE GIVEN, DO NOT ASK!**

### **Authorized Incomplete Grade — "I"**

The symbol "I," incomplete, "may be assigned by an instructor when a student has been unable to complete academic work for unforeseeable emergency and/or justifiable reason at the end of the term."<sup>25</sup>

### **HOMEWORK ASSIGNMENTS :**

All homework and reading assignments should be completed by the beginning of class on the date shown on the syllabus. In an effort to encourage and reward hard work, homework assignments may be collected. All assignments should be neat and orderly. The material from the chapter **will** be tested on the chapter examinations.

Students are expected to come to class prepared. Thus, students will be called on throughout the course to answer questions from the homework assignments. In addition to the homework assignments listed, students are expected to read and be prepared to discuss one current business or legal article from a newspaper, magazine or scholarly publication for each class meeting. Unprepared students may be penalized.

### **LATE ASSIGNMENTS :**

No unexcused late assignments will be accepted, unless ***asked for and approved in advance***. Any late assignment accompanied by a doctor's note excusing the student from class on the day due and submitted in a timely manner will be accepted with no penalty.

### **MAKE-UP FINAL, MIDTERM AND CHAPTER EXAMINATIONS :**

A make-up final or midterm examination is only allowed for emergency (non-predictable) medical reasons (*i.e.*, pre-scheduled medical or dental appointments do not count). A note from a medical doctor (including but not limited to, dentists and chiropractors, when appropriate) excusing you from school on the examination day must accompany any request for a make-up examination. The make-up examinations vary drastically from regular examinations and include more essay and fill-in-the blank questions. ***There are no make-up chapter examinations***. As previously written, the two lowest chapter examination scores will, however, be excluded from grade calculations.

### **ADDING AND DROPPING THIS COURSE**

The college's official policy regarding adding and dropping will be strictly followed (including the granting of W's).

### **Daily Class Agenda**

3:30 – 4:00	Chapter examination
4:00 – 4:20	Review homework
4:20 – 4:30	Break
4:30 – 5:15	Discuss current business or legal article
5:15 – 5:35	Review homework and reading assignments

**In addition to the preceding information, students are responsible for complying with the procedures, regulations, and deadlines as set forth in the California State University, Bakersfield Catalog and class schedule.**

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<sup>25</sup> Catalog, *supra* note 4.

**All information in this syllabus is subject to change and students are responsible for any deviations announced in class.**

**ASSIGNMENTS**

**Class # 1: March 30, 2004**

- Introductions.
- Review Syllabus.
- Course introduction and overview of the legal environment of business.
- Overview: Chapters 1 & 2.

**Class # 2: April 1, 2004**

- Reading: Chapters 1 – 2.
- Chapters 1-2 Homework: Even numbered Questions and Case Problems.
- **Chapter Examination # 1.**
- Overview: Chapter 4 & *Privacy Issues May Add to the Debate over State Taxation of e-commerce.*

**Class # 3: April 6, 2004**

- Reading: Chapter 4 & Phillip W. Gillet, Jr., *Privacy Issues May Add to the Debate over State Taxation of e-commerce*, 11-SEPT J. MULTISTATE TAX'N 10 (2001).
- Chapter 4 Homework: Odd numbered Questions and Case Problems.
- **Chapter Examination # 2.**
- Overview: Chapter 5.

**Class # 4: April 8, 2004**

- Reading: Chapter 5
- Chapter 5 Homework: Odd numbered Questions and Case Problems.
- **Chapter Examination # 3.**
- Overview: Chapters 6 & 7.

**Class # 5: April 13, 2004**

- Reading: Chapters 6 & 7.
- Chapters 6 & 7 Homework: Odd numbered Questions and Case Problems.
- **Chapter Examination # 4.**
- Overview: Chapter 12.

**Class # 6: April 15, 2004**

- Reading: Chapter 12.
- Chapter 12: Even numbered Questions and Case Problems.
- **Chapter Examination #5.**
- Overview: Chapters 13 & 15.

**Class # 7: April 20, 2004**

- Reading: Chapters 13 & 15.
- Chapters 13 & 15 Homework: Even numbered Questions and Case Problems.
- **Chapter Examination # 6.**
- Overview: Chapter 25.

**Class # 8: April 22, 2004**

- Reading: Chapter 25.
- Chapter 25 Homework: Even numbered Questions and Case Problems.
- **Chapter Examination # 7.**
- Review: Chapters 1, 2, 4 – 7, 9 – 13, 15, *Privacy May Add to the Debate ...*,

**Class # 9: April 27, 2004**

- **Midterm Examination** (Chapters 1, 2, 4 – 7, 9 – 13, 15, *Privacy May Add to the Debate ...*).

**Class # 10: April 29, 2004**

- Reading: Chapter 16.
- Chapter 16 Homework: Even numbered Questions and Case Problems.
- **Chapter Examination # 8.**
- Overview: Chapters 17 & 18.

**Class # 11: May 4, 2004**

- Reading: Chapters 17 & 18.
- Chapters 17 & 18 Homework: Even numbered Questions and Case Problems.
- **Chapter Examination # 9.**
- Overview: Chapter 19.

**Class # 12: May 6, 2004**

- Reading: Chapter 19
- Chapter 19 Homework: Even numbered Questions and Case Problems.
- **Chapter Examination # 10.**
- Overview: Chapters 20 & 21.

**Class # 13: May 11, 2004**

- Reading: Chapters 20 & 21.
- Chapters 20 & 21 Homework: Even numbered Questions and Case Problems.
- **Chapter Examination # 11.**
- Overview: Chapter 22.

**Class # 14: May 13, 2004**

- Reading: Chapters 22.
- Chapters 23, 14 Homework: Even numbered Questions and Case Problems.
- **Chapter Examination # 12.**
- Overview: Chapters 23 & 14.

**Class # 15: May 18, 2004**

- Reading: Chapters 23 & 14.
- Chapters 23 & 14 Homework: Even numbered Questions and Case Problems.
- **Chapter Examination # 13.**
- Overview: Chapter 8.

**Class # 16: May 20, 2004**

- Reading: Chapter 8.
- Chapter 8 Homework: Even numbered Questions and Case Problems.
- **Chapter Examination # 14.**
- Overview: Chapter 26 & 27 .

**Class # 17: May 25, 2004**

- Reading: Chapters 26 & 27.
- Chapters 26 & 27 Homework: Even numbered Questions and Case Problems.
- **Chapter Examination # 15.**

**Class # 18: May 27, 2004**

- Presentations.

**Class # 19: June 1, 2004**

- Presentations.

**Class # 20: June 3, 2004**

- Presentations.
- Research papers due.

**Class # 21: June 8, 2004—Comprehensive Final Examination 5:00 p.m.**

- *Comprehensive* Final Examination
- 5:00 p.m.—7:00 p.m.