

Accounting**Course Number: 22:010:694****Course Title: Federal Financial Management****Live sessions:**

“Office hours” are available for those wanting to discuss the material with me. I am also available via email, phone, or text at any time. For office hours, you can initiate and we will arrange a Zoom or other video session at a mutually convenient time.

Feedback and response expectations

Be sure to participate in the discussion threads each week. Your participation grade, which is 11 percent of your grade, is dependent on your participation there.

What’s Expected of Students:

In this course you will be expected to complete a number of tasks including:

- Access documents online
- View online videos interspersed throughout the material
- Participate in online discussions threads
- Complete quizzes, mid-term, and final examination online
- Complete a semester paper

Levels of Federal Financial Management

Federal financial management is required at three levels:

1. Government-wide;
2. Component entities (also called “program agencies” in this course) of the federal government, for example, departments like the Department of Health and Human Services (HHS) and sub-entities like the Center for Medicare and Medicaid Services (CMS); and
3. Programs, for example, Medicare or the federal highways (Federal Highway Trust Fund).

COURSE DESCRIPTION

Federal Financial Management (FFM) surveys federal financial management. In this course you will study how federal agencies manage their finances, administer their programs, and report on program results.

A word about what this course does not study. It does not study whether congressionally established programs achieve what Congress intends, per se; and/or whether congressional

programs, as executed by the executive branch, are the best method to achieve a specific societal goal. Although it studies how effectively federal agencies report performance, the course does not analyze whether specific federal programs are the optimal way for achieving the many economic, financial, or other congressional and executive branch goals. Although the course analyzes how funds flow through the Education or other federal departments charged with executing these programs, the course does not analyze given programs. For example, it does not analyze whether federal loans, loan guarantees, federal insurance or other programs are the best option for to benefit college students, farmers, flood victims, depositors or pensioners. Nor whether federal insurance programs – mortgages, bank deposits, crops, flood risk, pensions, etc. – are the best use of federal resources. The Government Accountability Office, the Congressional Budget Office, the Congressional Research Service, private nonprofits, the media and others provide many reports and papers analyzing the effectiveness of federal programs and weighing options for achieving outcomes.

The course studies how agencies plan and budget for the programs Congress has undertaken. Specifically, it studies:

- Central federal financial agency -- the OMB, Treasury, and GAO -- guidance for program agencies, including the concepts for budgeting, accrual-basis reporting, performance reporting, internal control, and auditing;
- Federal program agency budget formulation;
- Congressional deliberation for and appropriation of federal revenue and oversight of federal agency operations;
- Treasury Department banking, accounting, cash management and other services for federal agencies;
- Accrual-basis accounting and financial reporting concepts and reporting;
- How effective – or not – agencies are in providing required performance information regarding the execution of their missions; and
- Federal agency internal control concepts and practices and attempts to prevent “improper payments”; and
- Government Accountability Office and inspectors general auditing guidance and oversight.

You will study a particular agency as a case study. You study its mission, strategy, and performance plans; and the execution and reporting of its program(s). If you are employed at a federal agency, you could study your agency.

In recent years federal agencies have been required to publish management information on websites, including the planning, budgetary and financial data needed for this course. Also, the course reviews government-wide websites, including [USASpending.gov](https://www.USASpending.gov) and [Performance.gov](https://www.Performance.gov). There is a wealth of information to consider.

Course Delivery Mode: The course is taught via weekly online sections in “asynchronous remote (AR)” mode, that is, students work at their own pace through the week. They participate in weekly online discussion threads, as well as “check your knowledge” quizzes, and weekly written assignments. As mentioned above, “office hours” are available where students can talk to the instructor via Zoom or each other video media.

Learning Management System: Canvas

Hardware and software requirements:

Students should be able to download most needed software from the Rutgers University (RU) software portal: <https://it.rutgers.edu/software-portal/>

The latest minimum hardware recommendations are available from Rutgers information technology systems staff.

Students in need of financial assistance can contact RU NB Dean of Students or RU-N CARE Team for help with getting needed hardware.

RBS New Brunswick Students in need of financial assistance can send an email to:

deanofstudents@echo.rutgers.edu

RBS Newark Students in need of financial assistance may submit their request via a form:

<https://myrun.newark.rutgers.edu/care-team>

Students can also benefit from reviewing:

<https://myrbs.business.rutgers.edu/students/learning-remotely>

Students needing technical assistance should contact the RU information technology help desk at helpdesk@business.rutgers.edu

COURSE MATERIALS

There is no textbook per se for the course. Instead, the course uses material available on websites. Federal central financial agencies – the Office of Management and Budget (OMB), the Treasury Department, and the Government Accountability Office (GAO) – provide comprehensive guidance on their websites. In addition to the multi-volume federal budget, OMB publishes guidance for federal agencies in the form of circulars, bulletins, and memoranda, which are relatively brief and are assigned in full but more typically in part each week. For example, a primary source for federal financial guidance and one we use extensively, especially in the first few weeks when we study federal budgeting, is OMB's Circular A-11. "Preparation, Submission, and Execution of the Budget." All OMB Circulars are designated "A", there is no "B" group or any other alpha-designated group. Some OMB wags suggest OMB never was able to get to "B"! Another especially important Circular for our purposes is Circular A-136, "Financial Reporting Requirements," regarding how to prepare and submitted annual audited, accrual-basis financial and performance reports, which we will be studying in weeks 10 and 11.

Also, the Treasury Department publishes the *Treasury Financial Manual* (TFM) for federal agencies. The TFM explains Treasury's processes and provides guidance regarding how to interact with the Treasury Department and how to account for and report federal transactions. The TFM will be referenced especially in week 8 when we study how federal agencies reporting their transactions to the Central Accounting System.

The GAO and the inspectors general at individual agencies publish many useful reports, including regarding the federal agency you choose. GAO's *Government Auditing Standards* and other authoritative guidance will be useful. For example, GAO published guidance on internal

control and federal appropriation law. We will use chapters or sections from these publications in this course, especially in the final weeks when we are studying internal control and auditing. Federal Accounting Standards Advisory Board (FASAB) website contains reference material and will be cited often during the weeks reviewing accrual-basis standards and reporting.

In addition, the Congressional Budget Office (CBO), the Congressional Research Service (CRS), the Library of Congress (LoC) provide reading, audio and video material.

There are many on-line sources, including videos and podcasts from the many sources in the public domain. Each week's reading assignment provides direction as well as hyperlinks to useful material. There is much to read. I have incorporated videos of government employees, contractors, federal policy wonks and others explicating and discussing subjects to provide some variation regarding the transmission of information.

When used with caution, Wikipedia may be helpful as a quick reference for some of the new jargon, although OMB, GAO, CBO, and the FASAB have glossaries and/or other reference material.

Although accessing federal information on online should not present any problems, guidance regarding approaches for accessing federal online material is provided. And you can ask me to assist you at any time via email, phone, and possible the new tele-conferencing vehicles, if my proficiency increases.

LEARNING GOALS AND OBJECTIVES

The objective of this course is to provide a comprehensive overview of federal financial management, a view from 30,000 feet to use an aeronautical metaphor.

This course is designed to help students develop skills and knowledge in federal financial management and governmental accounting.

Master of Accountancy in Governmental Accounting graduates will have a command of governmental accounting theory and practice.

Outcomes

Students should be able to do the following based on their work in this course:

- Understand the basic organization, objectives, and results of federal financial management,
- Understand the federal budget preparation and execution process,
- Understand federal accrual-basis reporting, performance reporting, and other reporting requirements,
- Find a federal agency's budget, annual performance report (APR) and annual financial report (AFR) on the agency's Web site,
- Understand federal internal control requirements,

- Understand federal auditing requirements, and
- Research issues and questions.

Critical thinking skills

Master of Accountancy in Governmental Accounting graduates will be able to understand complex financial situations and provide solutions to improve current financial practices.

Persuasive communication

Master of Accountancy in Governmental Accounting graduates will be effective communicators.

Students who complete this course will demonstrate the following:

- a. Ability to integrate and apply United States governmental accounting concepts,
- b. Ability to identify federal financial management issues and understand their implications,
- c. Ability to synthesize a variety of inputs into a comprehensive analysis, and
- d. Ability to construct clear, concise, and convincing written communications.

Students develop these skills and knowledge through the following course activities and assignments:

- a. Weekly assigned readings,
- b. Weekly on-line discussions with fellow students and the professor,
- c. Written assignments, and
- d. A mid-term and final exam
- e. A semester paper.

Your effort is critical to get the most from this course.

COURSE DELIVERY

This course is fully online. To access the course, please visit the [Rutgers Canvas login page](#). For more information about course access or support, contact the Canvas Help Desk via email at 877-361-1134 (available 24/7/365), help@Canvas.rutgers.edu, or via [Live Chat](#) when available.

PREREQUISITES

There are no formal prerequisites for this course. Students should have knowledge of basic accounting and financial reporting and auditing concepts.

ACADEMIC INTEGRITY

I do NOT tolerate cheating. Students are responsible for understanding the RU Academic Integrity Policy (<http://academicintegrity.rutgers.edu/>). I will strongly enforce this Policy and pursue *all* violations. On all examinations and assignments, students must sign the RU Honor Pledge, which states, “On my honor, I have neither received nor given any unauthorized assistance on this examination or assignment.” [I will screen all written assignments through *SafeAssign* or *Turnitin*, plagiarism detection services that compare the work against a large database of past work.] Don’t let cheating or plagiarism destroy your hard-earned opportunity to learn and advance. See business.rutgers.edu/ai for more details.

Guidance on the use of AI at Rutgers

As noted in [Rutgers Academic Integrity Policy 10.2.13](#), the principles of academic integrity require that students make sure that all submitted coursework be “the student’s own and created without the aid of impermissible technologies, materials, or collaborations.”

LEARNING METHODOLOGY

Each unit is organized into multiple sections. An example of a typical unit follows:

- Unit Introduction
- PowerPoint Slide Presentation
- Readings
- Discussion of the topic. I summarize the week’s topic, for example, for Week 1, the introductory unit, I summarize the substance of the course; in other words, what is coming in the following weeks. For subsequent weeks, this unit discusses the topic for the week.
- Discussion Thread (**participation points awarded**)
- Check Your Knowledge (CYK) Quiz (**graded**); several questions are asked each week
- Writing assignments each week (**graded**) requiring thought and analysis

I suggest that you start your review of each unit by examining the unit's objectives as stated in the opening introductory module. Review each module quickly to get an understanding of what is to come. Then review the PowerPoint (PPT) slides. Keep in mind that the PPT slides are comprehensive and cover the entire chapter. It is important that you review the chapter prior to attempting the assignment question(s). Then read the material and the information modules. Be sure to check to see whether any announcements have been posted that may modify the unit assignments.

Please keep in mind that there is some OMB, Treasury, and GAO guidance that may be included in the referenced material that is beyond the scope of this course and therefore you will not be asked to study it. The reading assignments will indicate the specific sections in the guidance that are relevant to this course.

Weekly participation points, a quiz, and assignments are 56 percent of your grade. The mid-term examination (9 percent), the final examination (17 percent); and the semester paper is (19

percent) comprised the remainder (please see the table below). There are 13 weeks of instruction, plus one week each devoted to the midterm and the final.

To bring a real-world perspective to this course, the threaded discussions will require students to examine and comment on the various components of federal agency financial reports.. ***Since this course is being offered online and on an asynchronous basis, your participation in the threaded discussions is vitally important.*** Participation is evaluated from your contribution to the threaded discussion. For example, one comment in the discussion thread is worth 9 points, two or more are worth 10 points. An additional point(s) may occasionally be awarded for a student who, on a given week, participates extraordinarily.

I would also like to encourage you to post your own comments and other suggested questions for discussion on other relevant topics for the unit being studied under the student discussion area.

Threaded discussion participation is the sole measure of students' participation in the course.

Assignments

In addition to the semester paper, each week requires a short written assignment. There are 13 weeks of with a **maximum** of 25 points available each week, for a total of 325.

Commenting on assignments is a primary way for me to communicate with you, the online student. Comments provide general and technical information. You will be able to respond to my comments, should you wish to do so, and we can have a dialog on the subject.

Professional presentation is required for maximum assignment points. The assignments provide an opportunity for the student to practice concise **professional writing and reporting**. Failure to follow the instructions in the assignment and the rubrics and to answer the questions asked will result in points being deducted. Also, the quality of the submission counts.

Unstructured, stream-of-consciousness formats, incomplete sentences, mangled syntax, poor grammar, and the use of acronyms or other abbreviations without first citing the full name will result in loss of points.

Assignment submissions are occasionally extraordinarily well written and cogent, and in such cases I may award bonus points.

Please make sure that all of the weekly assignments you submit, online, have you name, FFM unit name, and/or number, and the date of completion and are properly formatted to print so that you may receive the appropriate credit for your work.

ATTENDANCE AND PREPARATION POLICY

As this is a fully online course, your “attendance” will be measured according to your participation in the discussion forum and the quality of your work on the assignments.

Expect me to communicate with you via the treaded discussion, announcements, emails, and comments on your work. You should participate in the threaded discussions and stay focused and involved.

Weekly Activity

Each week students consider financial issues facing the federal agency they have chosen to study for the semester. Sources of agency information include the agency's strategic plan, performance plan, budget, financial report, performance reports, and other agency reports, all of which are online.

The course uses a case study approach involving individual federal agencies. The students choose a unique federal agency to study during Week 1, "Introduction," on a first-come-first-served basis. The student studies the agency's planning, financing, budgeting, and reporting, including their budget formulation and inter-action with Congress, their budget execution, their accrual-basis and performance reporting and much more.

You will do weekly research for written discussions threads and assignments, the latter involve answering one or two questions about your agency. The discussion area involves class submission and comments. I also comment randomly when I can add something helpful or informative.

These case studies will give you some practical analytical experience on agency strategic planning, financing, budgeting, accounting, and reporting as well as to allow you to see how federal agencies implement OMB and Treasury Department directives.

The threaded discussion submissions and the assignments must be completed and submitted by 11:59 pm Sunday (EST) of each week (see schedule that follows). Late posts work will not receive credit without prior permission.

Late work will not receive credit without prior permission.

COMMUNICATION GUIDELINES

The following are my expectations for how we should communicate as a class. Above all, please remember to be respectful and thoughtful.

- *Writing style:* While there is no need to participate in class discussions as if you were writing a research paper, you should remember to write using good grammar, spelling, and punctuation. Informality (including an occasional emoticon) is fine for non-academic topics. Please also refrain from using all CAPITAL LETTERS, as this is often interpreted as shouting. Also, please use an adequately sized type of font to allow for easy reading of your posts.
 - *Tone and civility:* Let's maintain a supportive learning community where everyone feels safe and where people can disagree amicably. Remember that sarcasm does not always come across online. Please treat everyone with respect at all times, and in all communications. In my years teaching this course I do not recall an instance where "tone and civility" has been an issue or even noticed. All interaction among students has been civil and respectful.
 - *Citing your sources:* When we have academic discussions, please cite your sources if you are referencing other work. (For the course materials, list at least the title and page numbers. For online sources, include a link.)
 - *Backing up your work:* Consider composing your academic posts in a word processor, where you can save your work, and then copying into the discussion forum.
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EXAM DATES AND POLICIES

Online Exams and Quizzes

The Canvas system provides the facility for quizzes and exams in the "Quizzes" section on the menu. For this course there are short quizzes every week, plus a midterm and a final exam, all of which are online, timed exams, and must be taken any time during the week specified in the semester schedule. Please make sure that you schedule and save these dates on your calendar.

GRADING POLICY

- ***Participation in discussions and online participation.*** There are 10 points maximum available each of 13 weeks, as discussed above.
- ***Weekly quiz.*** 13 quizzes, 15 points each, each week.
- ***Weekly assignments*** each of 13 weeks. Students are asked to comment on topics including their selected agency's implementation of federal financial management requirements. The assignments represent professional-quality papers that the student would be willing to submit for peer review – or to an employer. Bonus points are available for outstanding submissions, at the lecturer's discretion. Like all "bonus" points in this course, the bonus points add to your numerator, the top line, not the denominator, that is, not to the potential total points available; thus, bonus points maximize the positive effect on your score.
- ***Mid-term.*** The midterm examination includes 21 true/false, multiple choice, and fill-in-the-blank questions.
- ***Final examination.*** The final examination includes 21 true/false, multiple choice, and fill-in-the-blank questions worth 105 points and an essay question worth 100 points, for a total of 205 points. Regarding the essay, a detailed description of the information to be discussed is provided well in advance of the deadline for taking the examination so that you can prepare a thorough outline, if you so choose, beforehand.
- ***Semester Paper.*** A maximum of 200 points are available for a paper of approximately 3000 words on topics of your choice but ***approved by me chosen from the list in the "Semester Paper" module.*** The maximum points are earned for a professional, well-conceived and executed report.
- Under certain circumstances an ***extra credit*** report worth up to 75 points may be approved for a student with special needs. These points are bonus points are explained above. They will be submitted along with the last week's assignment, rather than as a separate item in Rutgers grades table. This is to avoid the Rutgers system adding the points to the total points, that is, to the denominator as well as the numerator thereby lessening the effect of the extra credit or even reducing it if the points awards are less than 75.

Item	Weeks	Max Points	Total Points	Percent
Participation	13	10	130	11.2
Quiz	13	15	195	16.8
Assignments	12	25	300	28.0
Midterm	1	105	105	9.1
Final Semester	1	205	205	17.7
Paper	1	200	200	17.2
			1,135	100

The grades for the weekly assignments will be provided within 7 days.

Grading Scale

Grade	Range
A	100-94%
A-	93-90%
B+	89-87%
B	86-84%
B-	83-80%
C+	79-77%
C	76-74%
C-	73-70%
D+	69-67%
D	66-64%
D-	63-60%
F	59-0%

COURSE SCHEDULE

Semester Schedule

We will cover 13 substantive units, with a unit each for the mid-term and final examinations and integrate other assigned reading materials into this framework. Except of the mid-term and the final examinations, new weekly units will open on the Saturday before the week in question. All work needs to be completed or submitted by the following Sunday; thus, you will have 9 days to work on the week's material, except for the first week of the course. Opening the unit on the prior Saturday will allow you to work on the material over two weekends, should you wish to do so. The units will open and close according to the following schedule:

WEEK	SUBJECT
1	Introduction
2	Agencies Responsible for Federal Financial Management
3	The Federal Budget: Concepts
4	The Federal Budget: Formulation
5	Congressional Budget Process
6	The Federal Budget: Execution
7	The Treasury Department and Federal Program Agencies
8	Mid-Term Examination
9	Chief Financial Officers Act and the Era of Performance and Accountability
10	Accrual-basis Concepts
11	Accrual-basis Financial Reports
12	Performance: Achieving, Measuring, and Reporting
13	Internal Control and Controlling "Improper Payments"
14	Inspectors General and Federal Auditing
15	Final Examination

SUPPORT SERVICES

If you need accommodation for a *disability*, obtain a Letter of Accommodation from the Office of Disability Services. The Office of Disability Services at Rutgers, The State University of New Jersey, provides student-centered and student-inclusive programming in compliance with the Americans with Disabilities Act of 1990, the Americans with Disabilities Act Amendments of

2008, Section 504 of the Rehabilitation Act of 1973, Section 508 of the Rehabilitation Act of 1998, and the New Jersey Law Against Discrimination. More information can be found at ods.rutgers.edu.

[Rutgers University-New Brunswick ODS phone (848)445-6800 or email dsoffice@echo.rutgers.edu]

[Rutgers University-Newark ODS phone (973)353-5375 or email ods@newark.rutgers.edu]

If you are ***pregnant***, the Office of Title IX and ADA Compliance is available to assist with any concerns or potential accommodations related to pregnancy.

[Rutgers University-New Brunswick Title IX Coordinator phone (848)932-8200 or email jackie.moran@rutgers.edu]

[Rutgers University-Newark Office of Title IX and ADA Compliance phone (973)353-1906 or email TitleIX@newark.rutgers.edu]

If you seek ***religious accommodations***, the Office of the Dean of Students is available to verify absences for religious observance, as needed.

[Rutgers University-New Brunswick Dean of Students phone (848)932-2300 or email deanofstudents@echo.rutgers.edu]

[Rutgers University-Newark Dean of Students phone (973)353-5063 or email DeanofStudents@newark.rutgers.edu]

If you have experienced any form of ***gender or sex-based discrimination or harassment***, including sexual assault, sexual harassment, relationship violence, or stalking, the Office for Violence Prevention and Victim Assistance provides help and support. More information can be found at <http://vpva.rutgers.edu/>.

[Rutgers University-New Brunswick incident report link:

<http://studentconduct.rutgers.edu/concern/>. You may contact the Office for Violence Prevention and Victim Assistance at (848)932-1181]

[Rutgers University-Newark incident report link:

https://cm.maxient.com/reportingform.php?RutgersUniv&layout_id=7 . You may also contact the Office of Title IX and ADA Compliance at (973)353-1906 or email at TitleIX@newark.rutgers.edu. If you wish to speak with a staff member who is confidential and does **not** have a reporting responsibility, you may contact the Office for Violence Prevention and Victim Assistance at (973)353-1918 or email run.vpva@rutgers.edu]

Bias incidents: an act – either verbal, written, physical, or psychological that threatens or harms a person or group on the basis of actual or perceived race, religion, color, sex, age, sexual orientation, gender identity or expression, national origin, ancestry, disability, marital status, civil union status, domestic partnership status, atypical heredity or cellular blood trait, military service or veteran status.

Bias incidents can be reported online at:

[New Brunswick Bias Incident Report Form](#)

[Newark Bias Incident Report Form](#)

If students who have experienced a temporary condition or injury that is adversely affecting their ability to fully participate, you should submit a request via <https://temporaryconditions.rutgers.edu>.

If you are a military **veteran** or are on active military duty, you can obtain support through the Office of Veteran and Military Programs and Services. <http://veterans.rutgers.edu/>

If you are in need of **mental health** services, please use our readily available services.
[Rutgers University-Newark Counseling Center: <http://counseling.newark.rutgers.edu/>]
[Rutgers Counseling and Psychological Services–New Brunswick: <http://rhscaps.rutgers.edu/>]

If you are in need of **physical health** services, please use our readily available services.
[Rutgers Health Services – Newark: <http://health.newark.rutgers.edu/>]
[Rutgers Health Services – New Brunswick: <http://health.rutgers.edu/>]

If you are in need of **legal** services, please use our readily available services:
<http://rusls.rutgers.edu/>

Students experiencing difficulty in courses due to **English as a second language (ESL)** should contact the Program in American Language Studies for supports.
[Rutgers–Newark: PALS@newark.rutgers.edu]
[Rutgers–New Brunswick: eslpals@english.rutgers.edu]

If you are in need of additional **academic assistance**, please use our readily available services.
[Rutgers University-Newark Learning Center: <http://www.ncas.rutgers.edu/rc>]
[Rutgers University-Newark Writing Center: <http://www.ncas.rutgers.edu/writingcenter>]
[Rutgers University-New Brunswick Learning Center: <https://rlc.rutgers.edu/>]

[Optional items that many faculty include:

- Students must sign, date, and return a statement declaring that they understand the RU Academic Integrity Policy.
- Students must sign, date, and return a statement declaring that they understand this syllabus.]

CODE OF PROFESSIONAL CONDUCT

[If you prefer to direct students to the conduct policy online instead, please use the following link and place it beneath the header above:
<https://myrbs.business.rutgers.edu/students/code-professional-conduct>]

Rutgers Business School is recognized for its high-quality education. To that end, maintaining the caliber of classroom excellence, whether in person or online, requires students to adhere to the same behaviors expected in professional career environments. These include the following principles:

Discussion and Correspondence

- Each student is encouraged to participate actively in class discussions and exercises. Substantive dialogue requires a degree of mutual respect, willingness to listen, and tolerance of opposing points of view. Disagreement and the challenging of ideas must happen in a supportive and sensitive manner. Hostility and disrespectful behavior will not be tolerated.
- In correspondence and in the classroom, students should demonstrate respect in how they address instructors. Students should use proper titles unless there is an explicit understanding that the instructor accepts less formal alternatives. Similarly, appropriate formatting in electronic communication and timely responsiveness are all expectations in every professional interaction, including with instructors. Everything said and written should demonstrate respect and goodwill.

Punctuality and Disruption

- Class starts and ends promptly at the assigned periods. Students are expected to be in their seats or present online and ready to begin class on time.
 - Take your responsibility to attend class seriously. Your attendance is a critical element of the learning experience for in-person classes. Failure to show up disrupts your learning and signals disrespect to your peers and instructors. (Of course, illness is a legitimate exception requiring advanced reporting to the [University](#) and your instructors.)
 - Barring emergencies and within reason, students are expected to remain in their seats for the class duration. In person, packing belongings before the end of class disturbs both other students and the instructor. Online, attending to other tasks is distracting. In addition, even if webcams are not required in your course, your attention is fundamentally lacking if you are engaged in multiple tasks simultaneously.

Technology

- The use of technology is sanctioned only as permitted by the course instructor. As research on learning shows, peripheral use of technology in classes negatively impacts the learning environment in three ways:
 1. Individual learning and performance directly suffer, resulting in the systemic lowering of grades earned.
 2. In the classroom, one student's use of technology automatically diverts and captures other people's attention, thus impeding their learning and performance. Moreover, even minor infractions have a spillover effect and result in others doing the same.
 3. Subverting this policy (e.g., using a phone during class, even if hidden below the table or out of sight from your webcam; tapping on a smartwatch; using a laptop

for non-course related matters) is evident to the course instructor and offensive to the principles of decorum in a learning environment.

- Networking, computing, and associated resources in the trading rooms, advanced technology rooms, and general classrooms are to be used in the manner intended.
- Sharing links to private online classes, attempting to join an online class you are not enrolled in, or posting disruptive content during these sessions are strictly prohibited and may lead to disciplinary action.
- For more instructions on information technology resources at Rutgers University, please refer to the [Acceptable Use Policy for Information Technology Resources](#).

Misappropriating Intellectual Property

- Almost all original work is the intellectual property of its authors. These works may include syllabi, lecture slides, recorded lectures, homework problems, exams, and other materials, in either printed or electronic form. The authors may hold copyrights in these works, which U.S. statutes protect. Copying this work or posting it online (on sites such as Chegg or Course Hero) without the author's permission may violate the author's rights. More importantly, these works are the product of the author's efforts; respect for these efforts and the author's intellectual property rights are important values that members of the university community take seriously.
- For more instructions on copyright protections at Rutgers University, please refer to the [Rutgers Libraries](#).

Rutgers Business School is committed to the highest standards of integrity. We value mutual respect and responsibility, as these are fundamental to our educational excellence inside and outside the classroom.