



UNIVERSITY *of* NORTH TEXAS

*DEPARTMENT of HOSPITALITY &
TOURISM MANAGEMENT*

HMGT 4210.002 Hospitality Accounting 3 – Cost Controls

COURSE INFORMATION

HMGT 4210.002 – 3 credit hours

Fall 2016

T/TH 3:30 pm – 4:50 pm

Business Leadership Building #075

Prerequisites:

HMGT 2280 Hospitality Accounting 1 – Financial

HMGT 2480 Hospitality Accounting 2 – Managerial

Instructor Contact Information:

Instructor: Dr. Harold S. Lee, Ph.D.
Office Location: Gateway Center 064 & Chilton Hall 343E
Office Hours: M/W/F 10:00 am – 11:00 am @ GATE 064 or
T/Th 9:30 am – 11:00 am @ CHIL 343E or
By appointment
Email: Harold.Lee@unt.edu

Required Software and Hardware:

Knowledge of personal computer operation is essential for successfully completing this course. Students taking this course should be proficient in the following software as well:

- Microsoft Excel
- Microsoft Word

The acquisition of these skills is the responsibility of the student and can be obtained through prior coursework and/or personal experience. A student who is not proficient in these programs will be assisted in mastering the skills needed for the coursework.

Blackboard is fully supported for both computers using Windows and Apple computers. This includes the programs noted above. Purchase and installation of the programs in a current and compatible version is the responsibility of the student. For personally owned computers, the UNT bookstore offers software for both systems with student pricing.

In addition, upon starting this or any HMGT course using Blackboard, students should review the “Check Browser” link in Blackboard and install the appropriate browser and plug-ins and update their browser to the appropriate settings.

Text and other Required Materials

Required:

Dopson, L. & Hayes, D. (2016). *Food & Beverage Cost Control, 6th Ed.* Hoboken, NJ: John Wiley & Sons, Inc.

Calculator – *Texas Instruments BAI PLUS Financial Calculator*

Recommended:

Dopson, L. & Hayes, D. (2016). *Food & Beverage Cost Control, Study Guide, 6th Ed. (Paperback).* Hoboken, NJ: John Wiley & Sons, Inc.

Course Description:

Catalog Description: Study of the food, beverage and labor cost control systems used in the hospitality industry. Emphasis is on the use of control systems for managerial planning, analysis and evaluation. Includes the concept and terminology of costs; departmental income and expense statements; budgets; purchasing, receiving and inventory systems.

This course offers you the opportunity to master cost control systems used by professionals in hospitality foodservice to successfully manage the financial aspects of their day-to-day operations. The material is presented in a fun and challenging manner in the textbook and the class presentations. Successful completion of the course will provide you not only with important tools for foodservice management, but ones that can be adapted to many other hospitality venues and will be invaluable to you as you pursue your hospitality career.

Learning Objectives/Course Objectives:

After completing this course, you should be able to:

- ✓ Apply the formula used to determine profit; express both expenses and profit as a percentage of revenue; and compare actual operating results with budgeted operating results.
- ✓ Develop a procedure to record current sales; compute percentage increases or decreases in sales over time; and develop a procedure to predict future sales.
- ✓ Use sales histories and standardized recipes to determine the amount of food products to buy in anticipation of forecasted sales; purchase food and beverage products in a cost-effective manner; and implement proper procedures for receiving food and beverage products.
- ✓ Implement an effective product storage and inventory system; control the issuing of products from storage; and manage the food and beverage production process.
- ✓ Accurately calculate food and beverage costs and their cost percentages; compare product costs achieved in an operation against the product costs the operation planned to achieve; and apply strategies designed to reduce an operation's cost of sales and its cost of sales percentage.

- ✓ Choose the best menu format for a specific foodservice operation; identify the variables to be considered when establishing menu prices; and assign menu prices to menu items based on the items' cost, popularity, and profitability.
- ✓ Identify the factors that affect employee productivity; develop appropriate labor standards and employee schedules for use in foodservice operations; and analyze and evaluate actual labor utilization.
- ✓ Classify other expenses as being either controllable or non-controllable; categorize other expenses in terms of being fixed, variable, or mixed; and compute other expense costs in terms of both cost per guest and as a percentage of sales.
- ✓ Prepare an Income (Profit and Loss) Statement; analyze sales and expenses using the income statement; and evaluate a facility's profitability using the income statement.
- ✓ Analyze a menu for profitability; prepare a cost/volume/profit (break-even) analysis; and establish a budget and monitor performance to the budget.
- ✓ Identify internal and external threats to revenue dollars; create effective countermeasures to combat internal and external theft; and establish and monitor a complete and effective revenue security system.

Teaching Philosophy

Your success as a student depends primarily on your willingness to accept responsibility for your own learning. I can provide you with the opportunity to learn (in the classroom), motivation to learn (your grade), and support for your learning experience (through feedback and individual assistance); I will be happy to assist you as you tackle the challenges you will face in this class. BUT, your responsibility is to attend all class sessions, to complete each and every assignment (both in and out of class), and to make the personal effort to master the concepts presented.

BLACKBOARD ACCESS & NAVIGATION

Access and Login Information

This course is supported by the University of North Texas' Learning Management System, Blackboard Learn. To access Blackboard, please go to: <http://learn.unt.edu>.

You will need your EUID and password to log in to the course. If you do not know your EUID or have forgotten your password, please go to: <http://ams.unt.edu>.

Student Support

The University of North Texas provides student technical support in the use of Blackboard and supported resources. The Student Help Desk may be reached at:

Email: helpdesk@unt.edu

Phone: 940.565-2324

In Person: Sage Hall, Rm. 130

Regular hours are maintained to provide support to students. Please refer to the website <http://www.unt.edu/helpdesk/hours.htm> for update hours.

COURSE REQUIREMENTS and CLASSROOM BEHAVIOR

1. Financial and quantitative in nature, HMG 4210 is a challenging course. It calls for your time and devotion. You are expected to attend all classes, and to arrive on time. Exams will be lecture- and class discussion-oriented. Therefore, attending class is critical to your success in the course.
2. You are expected to be prepared for class – this means being prepared to discuss chapter materials, attempting homework problems in advance, and being actively involved in class discussions. Eating, reading unrelated materials, excessive talking with your neighbor, and inappropriate behavior are not conducive to learning. None are acceptable in the classroom. You are advised to take the attendance issue very seriously. Multiple excused and unexcused absences, tardiness and early or late class departures/arrivals will be noted.
3. Electronic Technology – Use of cell phones during class time is not allowed. Use of laptops is permitted only if accessing the course on Blackboard, looking at the PowerPoint lecture, or using a word processor for note-taking. Any other use of electronic technology during class time may result in the student being asked to leave the room.
3. There will be an Excel-supported homework assignment for each chapter of the textbook covered in class. Each of these assignments is to be submitted through Blackboard, using the Dropbox provided, by the posted submission deadline date and time. All due dates will be listed on the Calendar and complete instructions will be made available to you.
4. In-class assignments and quizzes will also be given. These will be unannounced, and no makeup opportunities will be offered.
5. Exams and quizzes may include objective and subjective questions. Examples of objective items include multiple choice, true/false, fill in the blank, and problems. Examples of subjective questions include short answer, essay, and case study analysis.

All students are to take special notice of the exam dates stated on this syllabus. **No make-up exams will be given EXCEPT IN EMERGENCIES.** Emergencies only include a medical emergency involving yourself or a death in your immediate family. Regular medical appointments, “Check-ups” and/ or “Family gatherings” do not constitute emergency situations and do not meet the aforementioned requirement. **Travel plans are not emergencies.** Additionally, excuses related to employment (working during the exam or sleeping late because of work the night before) do not meet the requirement for a make-up exam. I strongly advise you to contact your employer as soon as possible so that you can coordinate your work schedule with your academic/ exam schedule.

Once an exam is taken, *ex post facto* excuses for performance will not be considered. Additionally, extra credit projects will not be given to make up for poor exam performance. I cannot offer one student a project that I do not also offer the entire class.

COMMUNICATION PARAMETERS

Students should contact me and/or my student assistant via the Message tool in Blackboard. We will attempt to respond to messages as soon as possible.

Please be aware that I will not be able to respond to “last minute” requests for assignment clarification, and you may encounter unforeseen problems with your Internet provider, software, or hardware. You must allow sufficient time to deal with these problems in order to make your submissions by the deadline.

When you are communicating online in this or any other class you must remember two things:

1. The person you are communicating with deserves to be treated with respect and consideration
2. Your message is preserved for all time in the class record

With this in mind, I will expect that your communications to me and to others will be in the proper format, including a greeting and a signature, and will use correct spelling and grammar.

ASSESSMENT & GRADING

Homework Assignments

There will be a homework assignment for each chapter of the textbook covered in the class. Each assignment will consist of several problems (see *Test Your Skills* at the end of each chapter). You will be given Excel workbooks containing a template for the required questions; you will open the workbook, complete each problem using appropriate information and formulas, and save the document as an Excel file. Essay-type questions may be answered as a separate tab in the Excel document or you may be given instructions to create a Word document. You will then submit your document(s) in the Dropbox provided for each chapter. Late work will be accepted within prescribed parameters and will be penalized. Be sure to keep electronic copies of your homework submissions.

You will have sufficient time to complete all homework assignments. Reasons for not completing work such as Internet failure, computer hardware or software failure or incompatibility, inaccessibility to a computer with Internet connections, etc., will not be excuses for late or missing submissions. You are strongly encouraged to complete all assignments as soon as possible, thus giving you time to make other arrangements if there are technical difficulties or you do not have access to an Internet connection.

Homework that is submitted after the due date will receive partial credit (see homework instructions for details). No homework pertaining to chapters covered on an exam will be accepted after the exam date. For example, Chapter 1, 2, 3 or 4 homework will not be accepted after Exam 1 has been given.

In-class Quizzes or Assignments

In-class work and/or quizzes will be unannounced and **no** makeup opportunities will be offered.

Exams

Three exams will be given, on the dates posted on the Calendar.

Accessing Grades

All grades will be posted on Blackboard as soon as possible after the due date or exam date.

COURSE EVALUATION

OUTCOMES ASSESSMENT:

In-class work & Quizzes	130
Homework Assignments	220
Exam #1	200
Exam #2	225
Final Exam	<u>225</u>
Total	1000 points

Course Evaluation Scale

A = 900 - 1000 B = 800 - 899 C = 700 - 799 D = 600 - 699 F = 599 or below

ACADEMIC CALENDAR/COURSE DESIGN**COURSE SCHEDULE (subject to change):**

<i>Date</i>	<i>Topic</i>	<i>Chapter</i>	<i>HW Due</i>
8/30	Syllabus/Introduction		
9/1	Managing Revenue	1	
9/6	Creating Sales Forecasts	2	1
9/8	Purchasing and Receiving	3	2
9/13	Purchasing and Receiving	3	
9/15	Managing Inventory and Production	4	3
9/20	Managing Inventory and Production	4	
9/22	Managing Inventory and Production	4	
9/27	Review for Exam		4
9/29	Exam # 1		
10/4	Monitoring Food and Beverage Cost	5	
10/6	Monitoring Food and Beverage Cost	5	
10/11	Managing Food and Beverage Pricing	6	5
10/13	Managing Cost of Labor	7	6
10/18	Managing Cost of Labor	7	
10/20	Guest Speaker	7	
10/25	Managing Cost of Labor	7	
10/27	Controlling Other Expenses	8	7
11/1	Controlling Other Expenses	8	
11/3	Review for Exam		8
11/8	Exam # 2		
11/10	Analyzing Results Using the Income Statement	9	
11/15	Analyzing Results Using the Income Statement	9	
11/17	Planning for Profit	10	9
11/22	Planning for Profit	10	
11/24	Thanksgiving (No Class)		
11/29	Planning for Profit	10	
12/1	Maintaining and Improving Revenue Control System	11	10
12/6	Maintaining and Improving Revenue Control System	11	
12/8	Review for Exam		11
12/13	Exam # 3 (Final Exam)		

***Final Exam:** Tuesday, December 13th, 1:30 pm – 3:30 pm (BLB 075)

***Revisions:** A syllabus is a tool to help you plan your time. Every effort is made to make the syllabus as complete as possible, but there may be occasions when changes are required. I will announce any deviations from this syllabus and schedule through Blackboard Message and class announcements.

DEPARTMENT OF HOSPITALITY AND TOURISM MANAGEMENT

Vision of the Hospitality & Tourism Management Program

To be a global leader in advancing education, creating knowledge, and shaping the hospitality and tourism professionals of the future.

Mission of the Hospitality & Tourism Management Program

Educating students for leadership in the global hospitality and tourism industries and advancing the profession through excellence in teaching, research, and service.

Program Learning Outcomes

Upon graduating with a Bachelor of Science in Hospitality and Tourism Management, students will be able to:

1. Demonstrate basic knowledge of theoretical constructs pertaining to the hospitality and industries.
2. Apply the basic principles of critical thinking and problem solving when examining hospitality and tourism management issues.
3. Apply technical aspects of the hospitality and tourism industry.
4. Demonstrate professional demeanor, attitude, and leadership needed for managerial positions in the hospitality industry.

Academic Requirements

Beginning Fall 2013, students entering UNT who wish to pursue the Bachelor of Science with a major in Hospitality Management enter as pre-majors. To declare a major in hospitality management, a student must have completed at least 45 hours of college course work, including HMGT 1420, HMGT 1470, HMGT 1500, HMGT 2280, HMGT 2480, HMGT 2790 and HMGT 2860, have a cumulative UNT GPA of at least 2.5, and have completed at least 100 documented work hours in the hospitality industry. A grade of C or above must be earned in each merchandising and hospitality management course completed in residence or transferred to UNT. This includes all courses with prefixes CMHT, MDSE, HFMD, DRTL and HMGT.

Pre-majors who have completed these requirements and who have a cumulative GPA of at least 2.5 may file a formal application for major status. Approved majors may then enroll in those advanced courses designated "hospitality majors/minors only."

- Continuing students majoring in Hospitality and Tourism Management are required to have a minimum grade point average of at least 2.5 on all courses completed at UNT.
- A grade of C or above must be earned in each merchandising, digital retailing, and hospitality and tourism management course completed in residence or transferred to UNT.

Academic requirements for graduation with a BS from the College of Merchandising, Hospitality and Tourism include:

- A minimum of 2.5 grade point average in the professional field, with minimum grades of C required in all CMHT, MDSE, HFMD, DRTL and HMGT courses.
- A minimum of 2.0 grade point average in all courses completed at UNT.
- A minimum of 2.0 grade point average in all work attempted, including transfer, correspondence, extension and residence work.

For additional information regarding requirements and policies, refer to the 2016-2017 UNT Undergraduate Catalog.

Tutoring Services

UNT offers tutoring services through the Learning Center. Please go to the Learning Center website to sign up (<http://learningcenter.unt.edu/tutoring>). Your instructor and her student assistant will be happy to provide individualized instruction to students who are willing to spend the extra time – please call for an appointment.

Financial Aid Satisfactory Academic Progress (SAP) Undergraduates

A student must maintain Satisfactory Academic Progress (SAP) to continue to receive financial aid. Students must maintain a minimum 2.0 cumulative GPA in addition to successfully completing a required number of credit hours based on total registered hours per semester. Students cannot exceed attempted credit hours above 150% of their required degree plan. If a student does not maintain the required standards, the student may lose financial aid eligibility.

If at any point you consider dropping this or any other course, please be advised that the decision to do so has the potential to affect your current and future financial aid eligibility. Please visit <http://financialaid.unt.edu/satisfactory-academic-progress-requirements> for more information about financial aid Satisfactory Academic Progress. It may be wise for you to schedule a meeting with your CMHT academic advisor or visit the Student Financial Aid and Scholarships office to discuss dropping a course before doing so.

Academic Advising

All pre-majors are required to meet with their Academic Advisor and receive an advising code to register for classes *each semester*. ALL students should meet with their Academic Advisor at least one time per long semester (Fall & Spring). It is important to update your degree plan on a regular basis to ensure that you are on track for a timely graduation.

Advising Contact Information (Chilton #385 – 940.565.4635):

Director, and Home Furnishings & Digital Retailing
Hospitality Management A-L
Hospitality Management M-Z
Merchandising and Retailing A-L
Merchandising and Retailing M-Z

Kelly Ayers, M.Ed
Jaymi Wenzel
Philip Aguinaga, M.Ed.
Amanda Johnson
Brittany Barrett, M.S.I.S.

Important for Timely Graduation

A prerequisite is a course or other preparation that must be completed before enrollment in another course. All prerequisites are included in catalog course descriptions. It is very important that you work with your advisor to be sure you are sequencing courses correctly (rather than taking courses scheduled at a convenient time) to avoid delayed graduation. Ultimately, it is a student's responsibility to ensure they have met all prerequisites before enrolling in a class. Students who have not met prerequisites will not be allowed to remain in a course. Once classes begin, students often have few, if any, options for adding a different course, which can be an issue for financial aid.

Payment Deadline

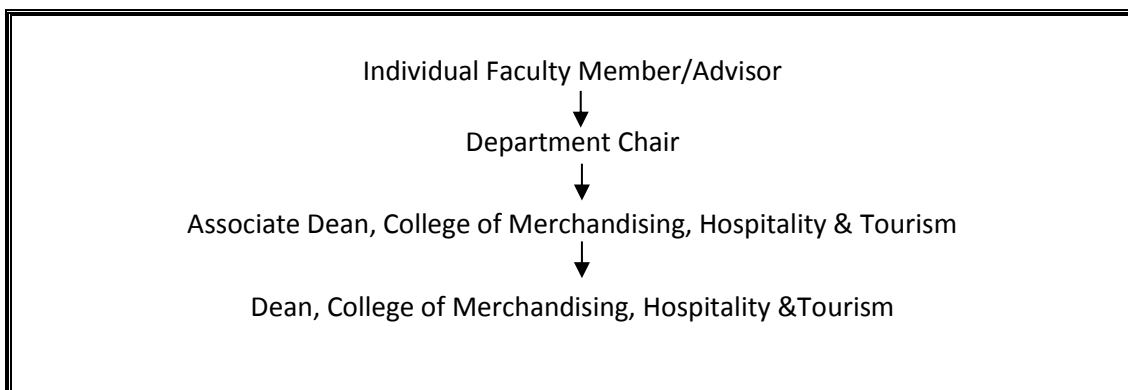
It is imperative that students have paid for all enrolled classes. **Please check your online schedule daily through the census date (September 12, 2016) to ensure you have not been dropped for non-payment of any amount.** Students unknowingly have been dropped from classes for various reasons such as financial aid, schedule change fees, parking fees, etc. CMHT will not be able to reinstate students for any reason after the census date regardless of situation. It is the student's responsibility to ensure all payments have been made.

IMPORTANT Fall 2016 DATES

August 29, 2016	First Class Day (Monday)
September 2, 2016	Last day to add a class
September 5, 2016	<i>Labor Day (no classes; university closed)</i>
September 13, 2016	Last day to drop without a W/WF on transcript (must have drop slip signed)
October 7, 2016	Last day to drop with an automatic W
November 7, 2016	Last day to drop a course with either a W or WF (Instructor Discretion)
November 14, 2016	Last day to request incomplete through instructors
November 23, 2016	Last day to drop
November 24-27, 2016	<i>Thanksgiving Break (no classes; university closed)</i>
December 7-8, 2016	Pre-finals Days
December 8, 2016	Last Class Day
December 9, 2016	Reading Day (no classes)
December 10-16, 2016	Finals
December 16-17, 2016	Graduation Ceremonies

Academic Organizational Structure

Understanding the academic organizational structure and appropriate Chain of Command is important when resolving class-related or advising issues. When you need problems resolved, please follow the step outlined below:



Office of Disability Accommodations

The University of North Texas and the College of Merchandising, Hospitality and Tourism make reasonable academic accommodation for students with disabilities. Students seeking accommodation must first register with the Office of Disability Accommodation (ODA) to verify their eligibility. If a disability is verified, the ODA will provide you with an accommodation letter to be delivered to faculty to begin a private discussion regarding your specific needs in a course. You may request accommodations at any time, however, ODA notices of accommodation should be provided as early as possible in the semester to avoid any delay in implementation. Note that students must obtain a new letter of accommodation for every semester and must meet with each faculty member prior to implementation in each class. Students are strongly encouraged to deliver letters of accommodation during faculty office hours or by appointment. Faculty members have the authority to ask students to discuss such letters during their designated office hours to protect the privacy of the student. For additional information see the Office of Disability Accommodation website at <http://www.unt.edu/oda>. You may also contact them by phone at 940.565.4323.

Course Safety Statements

Students in the College of Merchandising, Hospitality and Tourism are urged to use proper safety procedures and guidelines. While working in laboratory sessions, students are expected and required to identify and use property safety guidelines in all activities requiring lifting, climbing, walking on slippery surfaces, using equipment and tools, handling chemical solutions and hot and cold products. Students should be aware that the University of North Texas is not liable for injuries incurred while students are participating in class activities. All students are encouraged to secure adequate insurance coverage in the event of accidental injury. Students who do not have insurance coverage should consider obtaining Student Health Insurance for this insurance program. Brochures for this insurance are available in the UNT Health and Wellness Center on campus. Students who are injured during class activities may seek medical attention at the UNT Health and Wellness Center at rates that are reduced compared to other medical facilities. If you have an insurance plan other than Student Health Insurance at UNT, please be sure that your plan covers treatment at this facility. If you choose not to go to the UNT Health and Wellness Center, you may be transported to an emergency room at a local hospital. You are responsible for expenses incurred there.

Academic Dishonesty

Academic dishonesty includes, but is not limited to, the use of any unauthorized assistance in taking quizzes, tests, or exams; dependence upon the aid of sources beyond those authorized by the instructor, the acquisition of tests or other material belonging to a faculty member, dual submission of a paper or project, resubmission of a paper or project to a different class without express permission from the instructors, or any other act designed to give a student an unfair advantage. Plagiarism includes the paraphrase or direct quotation of published or unpublished works *without* full and clear acknowledgment of the author/source. Academic dishonesty will bring about disciplinary action which may include expulsion from the university. This is explained in the UNT Student Handbook.

Expected Student Behavior

Student behavior is expected to be respectful of both other students and faculty. Student behavior that interferes with an instructor's ability to conduct a class or other students' opportunity to learn is unacceptable and disruptive and will not be tolerated in any instructional forum at UNT. Students engaging in unacceptable behavior will be directed to leave the classroom and the instructor may refer the student to the Dean of Students to consider whether the student's conduct violated the Code of Student Conduct. The university's expectations for student conduct apply to all instructional forums, including university and electronic classroom, labs, discussion groups, field trips, etc. The Code of Student Conduct can be found at <http://deanofstudents.unt.edu>

The College of Merchandising, Hospitality and Tourism requires that students respect and maintain all university property. Students will be held accountable through disciplinary action for any intentional damages they cause in classrooms. (e.g., writing on tables). Disruptive behavior is not tolerated (e.g., arriving late, leaving early, sleeping, talking on the phone, texting or game playing, making inappropriate comments, ringing cellular phones/beepers, dressing inappropriately).

SPOT (Student Perceptions of Teaching)

An opportunity will be provided for students to evaluate their faculty (SPOT). This short survey will be made available at the end of the semester to provide students a chance to comment on how this class is taught. Student feedback is important and an essential part of participation in this course. SPOT should be available November 21 to December 8, 2016.

Final Exam Policy

Final exams will be administered at the designated times during the final week of each long semester and during the specified day of each summer term. Please check the course calendar early in the semester to avoid any schedule conflicts.

Access to Information

As you know, your access point for business and academic services at UNT occurs within the my.unt.edu site (www.my.unt.edu). If you do not regularly check EagleConnect or link it to your favorite e-mail account, please do so, as this is where you learn about job and internship opportunities, CMHT events, scholarships, and other important information. The website that explains EagleConnect and how to forward your email: <http://eagleconnect.unt.edu/>

Courses in a Box

Any CMHT equivalent course from another university must receive prior approval from the CMHT academic advisor to insure that all CMHT degree plan requirements are met. For example, courses that are taken online or from a program that offers course material via CD, booklet, or other manner of correspondence must have prior advisor approval.

Important Notice for F-1 Students Taking Distance Education Courses

To comply with immigration regulations, an F-1 visa holder within the United States may need to engage in an on-campus experiential component for this course. This component (which must be approved in advance by the instructor) can include activities such as taking an on-campus exam, participating in multiple on-campus lectures, lab activity, or other on-campus experience integral to the completion of this course.

If such an on-campus activity is required, it is the student's responsibility to do the following:

(1) Submit a written request to the instructor for an on-campus experiential component within one week of the start of the course.

(2) Ensure that the activity on campus takes place and the instructor documents it in writing with a notice sent to the International Advising Office. The UNT International Advising Office has a form available that you may use for this purpose.

Because the decision may have serious immigration consequences, if an F-1 student is unsure about his or her need to participate in an on-campus experiential component for this course, students should contact the UNT International Advising Office (telephone 940-565-2195 or email international@unt.edu) to get clarification before the one-week deadline.

Dropping an Online Course

A student needing to drop an online course should send their instructor an email with their name, student ID#, reason for dropping a course, and date you are sending the email. This *must be done prior to the UNT deadline to drop a course*.

If approved, the instructor will contact the Director of CMHT Advising in Chilton 385, where you may then obtain a signed drop form. **It is your responsibility to turn in the completed drop slip to the UNT Registrar's office before the deadline to make sure you have been dropped from the course with a "W".** If you are taking only online courses and your instructor approves the drop, please contact the CMHT Director of Advising for instructions.

Emergency Notification & Procedures

UNT uses a system called Eagle Alert to quickly notify you with critical information in an event of emergency (i.e., severe weather, campus closing, and health and public safety emergencies like chemical spills, fires, or violence). The system sends voice messages (and text messages upon permission) to the phones of all active faculty staff, and students. Please make certain to update your phone numbers at www.my.unt.edu. Some helpful emergency preparedness actions include:

- 1) ensuring you know the evacuation routes and severe weather shelter areas
- 2) determining how you will contact family and friends if phones are temporarily unavailable, and
- 3) identifying where you will go if you need to evacuate the Denton area suddenly.

In the event of a university closure this class will continue according to schedule during the closure period. If UNT is officially closed for emergency reasons during the times scheduled for the final exam, new procedures, times and/or locations will be communicated to you through Blackboard Announcements and/or Messages.