This course supports the assessment for Business Law for Accountants. The course covers 4 competencies and represents 3 competency units.

Introduction

Overview
Welcome to Business Law for Accountants. While you may have had exposure to other law or even business law courses, this course focuses on those areas of the law that traditionally impact accounting-related and business transaction-related decision functions. The course represents the legal and accounting concepts governing the conduct of business in the United States. It will cover laws and regulations relevant to business operations.

Watch the following video for an introduction to this course:

Note: To download this video, right-click the following link and choose "Save as...": download video.

Competencies
This course provides guidance to help you demonstrate the following 4 competencies:

- **Competency 3035.1.2: Government Regulations**
  The graduate applies appropriate federal laws and regulations (e.g., antitrust, copyright, patents, money laundering, labor, employment, ERISA).

- **Competency 3035.1.3: Agency**
  The graduate understands the authority, duties, and liabilities of agents and principals.

- **Competency 3035.1.4: Contracts**
  The graduate evaluates the legal implications of business transactions and contracts, particularly as they relate to accounting, auditing, and financial reporting.

- **Competency 3035.1.5: Debtor-Creditor Relationships**
  The graduate understands the rights, duties, and liabilities of debtors, creditors, and guarantors, particularly as they relate to bankruptcy and insolvency issues.

Course Instructor Assistance
As you prepare to successfully demonstrate competency in this subject, remember that course instructors stand ready to help you reach your educational goals. As subject matter experts, mentors enjoy and take pride in helping students become reflective learners, problem solvers, and critical thinkers. Course instructors are excited to hear from you and eager to work with you.

Successful students report that working with a course instructor is the key to their success. Course instructors are able to share tips on approaches, tools, and skills that can help you apply the content you are studying. They also provide guidance in assessment preparation strategies and troubleshoot areas of deficiency. Even if things do not work out on your first try, course instructors act as a support system to help you prepare for another attempt. You should expect to work with course instructors for the duration of your coursework, and you are
encouraged to contact them as soon as you begin. Course instructors are fully committed to your success!

Preparing for Success

The information in this section is provided to detail the resources available for you to use as you complete this course.

Learning Resources

The learning resources listed in this section are required to complete the activities in this course. For many resources, WGU has provided automatic access through the course. However, you may need to manually enroll in or independently acquire other resources. Read the full instructions provided to ensure that you have access to all of your resources in a timely manner.

Automatically Enrolled Resources

You can access the learning resources listed in this section by clicking on the links provided throughout the course. You may be prompted to log in to the WGU student portal to access the resources.

Wiley CPAexcel

Wiley CPAexcel is a series of video resources designed to align with the course topics. You will be directly linked to the video content upon clicking the links provided.

Cengage MindTap

You will access the materials in the following MindTap courseware at the activity level within this course.

- Business Law for Accountants

This web-based resource includes access to the following e-text along with videos, interactive quizzes, integrated links, and homework questions.


*Note: This e-text is available to you as part of your program tuition and fees, but you may purchase a hard copy at your own expense through a retailer of your choice. If you choose to do so, please use the ISBN listed to ensure that you receive the correct edition.*

The following video will show you how to access your Cengage MindTap learning resource and install the mobile app to your mobile device:

- "MindTap App Navigational Video"

Review the following tutorials to become familiar with MindTap:
Note: Throughout this courseware, you will see orange text stating "counts toward grade." Please disregard this text. The assignments within this MindTap course will provide you and the course instructor feedback to identify problematic content areas that may need to be supplemented with other content matter. The performance assessments and/or objective assessments will determine a pass/fail for the course.

Topics and Pacing
This outline suggests a weekly structure to pace your completion of learning activities. It is provided as a suggestion and does not represent a mandatory schedule. Follow these guidelines carefully to complete the course in the suggested time frame.

Week 1

- [ ]

Week 2

- [ ]

Week 3

- Federal Employment and Labor Laws
- Agents and Principals

Week 4

- Sales and Leases

Week 5

- Negotiable Instruments
- Debtors and Creditors

Week 6

- Bankruptcy
- Final Steps

Government Regulations

This section addresses the significant volume of both state and federal regulation to which a business is exposed. Perhaps no other area of business law requires as much proactive
monitoring and control within the organization as the regulatory environment of business. The term *compliance* is associated with this field and the cost of compliance is oftentimes material for many businesses, as most businesses face compliance requirements in almost every function of the operation and from different governmental authorities.

**Federal Regulations**

You will learn how the federal government regulates businesses, principally through the administrative agencies that are primarily part of the Executive Branch of the U.S. government. You will be exposed to the purpose and scope of the agencies, from where they derive their powers, and the processes they are required to follow when creating or modifying “regulations.” You will also learn about several of the more important regulations affecting business and the agencies that create and enforce those regulations in areas such as consumer protection, credit transactions, anti-trust, and the environment. Finally, you will touch upon the ethical requirements of those that practice in these, and other fields; principally, the professional trades, including accountants, attorneys, and physicians.

This topic addresses the following competencies:

- **Competency 3035.1.2: Government Regulations**
  The graduate applies appropriate federal laws and regulations (e.g., antitrust, copyright, patents, money laundering, labor, employment, ERISA).

This topic highlights the following objectives:

- Describe the roles of federal administrative agencies.
- Identify significant laws and regulations designed to protect consumers.
- Explain the major federal statutes that address consumer protection in credit transactions.
- Describe current laws and regulations designed to protect the environment.
- Describe the main provisions, prohibitions, and exemptions of current antitrust laws.
- Analyze the legal obligations and potential liabilities of accountants, attorneys, physicians, and other professionals.

**Read: Administrative Agencies**

Access [Chapter 23: "Administrative Agencies"](#) in MindTap and complete the following activities:

1. Throughout this course, you will prepare case briefs for a variety of cases. Skim the links to the IRAC Formula and Advanced Outline of an IRAC that are linked to in MindTap.
2. Read the text.
3. Complete the following worksheets:
   - Administrative Law Agency Creation and Powers
   - The Administrative Procedure Act and Judicial Deference to Agency Decisions
   - Enforcement Adjudication and Public Accountability
4. Watch the following video and complete the corresponding quiz.
   - "Administrative Agencies"
5. Complete Brief Hypothetical Scenarios Chapter 23
6. Review Chapter 23.

**Read: Consumer Law**

Access [Chapter 24: "Consumer Law"](#) in MindTap and complete the following activities:

1. Read the text.
2. Complete the following worksheets:
   - Deceptive Advertising
   - Credit Protection
3. Watch the following videos and complete the corresponding quizzes.
   - "Consumer Protection"
4. Complete the Brief Hypothetical Scenario Chapter 24.
5. Review Chapter 24.
6. Prepare a case brief for the following business case problem in *Business Law: Text and Cases*.
   - Problem 24-4 Debt Collection
   - Refer to the actual case linked in MindTap for more information.

**Read: Environmental Law**

Access [Chapter 25: "Environmental Law"](#) in MindTap and complete the following activities:

1. Read the text.
2. Complete the following worksheets:
   - Common Law Actions Government Regulations and Air Pollution
   - Water Pollution
   - Toxic Chemicals and Hazardous Wastes
3. Watch the following videos and complete the corresponding quizzes.
   - "Environmental Regulation"
   - "Toxic Chemicals and Hazardous Wastes"
4. Complete the Brief Hypothetical Scenario Chapter 25.
5. Review Chapter 25.

**Read: Antitrust Law**

Access [Chapter 26: "Antitrust Law"](#) in MindTap and complete the following activities:

1. Read the text.
2. Complete the following worksheets:
   - The Sherman Act and its Section 1
   - Section 2 of the Sherman Act
   - The Clayton Act Enforcement and Exemptions in the Global Context
3. Complete the Brief Hypothetical Scenario Chapter 26.

**Read: Professional Liability and Accountability**

Access [Chapter 27: "Professional Liability and Accountability"](#) in MindTap and complete the following activities:
1. Read the text.
2. Complete the following worksheets:
   - Potential Liability to Clients
   - Potential Liability to Third Parties and the Sarbanes-Oxley Act
   - Liability Under the Securities Laws, Confidentiality and Privilege
3. Watch the following video and complete the corresponding quiz.
   - "Accountant's Liability"
4. Complete the Brief Hypothetical Scenario Chapter 27.
5. Review Chapter 27.

Read: Focus on Ethics

Read the following unit in Business Law: Text and Cases and reflect on the Legal Reasoning questions it asks throughout the document.

- **Unit Six: Focus on Ethics**

Federal Employment and Labor Laws

You will learn the federal scheme for the protection of workers in the U.S., including the numerous federal statutes governing wages, hours, medical leave, safety, and pension and health plans. Perhaps no liability is as troublesome as that related to discrimination in employment and you will thus be exposed to the various types of workplace discrimination (such as discrimination based on age, gender, race, or disability), the regulations that prohibit such discrimination, and the defenses an employer might raise when charged with each type of discrimination. Finally, you will examine some rights employees have in areas such as privacy on the job, the ability to bargain collectively with employers, and the right to work in the U.S.

This topic addresses the following competencies:

- **Competency 3035.1.2: Government Regulations**
  The graduate applies appropriate federal laws and regulations (e.g., antitrust, copyright, patents, money laundering, labor, employment, ERISA).

This topic highlights the following objectives:

- Identify the federal statutes that regulate employee wages, hours, medical leave, safety, and pension and health plans.
- Identify provisions that protect the rights of employees.
- Identify federal provisions that prohibit a given type of discrimination.
- Identify the defenses that an employer may use if charged with employment discrimination.

View the following videos:

"Affordable Care Act" (21:36)
"Worker Classification Laws and Regulations" (15:12)

Read: Employment, Immigration, and Labor Laws
Access Chapter 10: "Employment, Immigration, and Labor Laws" in MindTap and complete the following activities:

1. Read the text.
2. Complete the following worksheets:
   - Employment at Will, Wages, Hours and Layoffs
   - Health, Safety, Income Security and Privacy Rights
   - Immigration Law and Labor Law
3. Watch the following videos and complete the corresponding quizzes.
   - "Family and Medical Leave Act"
   - "Immigration Law"
   - "Layoffs in Good Economic Times"
4. Complete the Brief Hypothetical Scenario Chapter 10.
5. Review Chapter 10.

**Read: Employment Discrimination and Diversity**

Access Chapter 11: "Employment Discrimination and Diversity" in MindTap and complete the following activities:

1. Read the text.
2. Complete the following worksheets:
   - Title VII of the Civil Rights Act of 1964
   - Sexual Harassment and Age Discrimination
   - Discrimination Based on Disability Defenses and Affirmative Action
3. Watch the following videos and complete the corresponding quizzes.
   - "Age Discrimination"
   - "Americans with Disabilities Act"
   - "Employment Discrimination"
4. Complete the Brief Hypothetical Scenarios.
5. Review the "Lewis vs. Heartland Inns of America" PDF.
6. Review Chapter 11.
7. Prepare a case brief for the following business case problem in *Business Law: Text and Cases*.
   - Problem 11-4 Discrimination Based on Gender
   - Refer to the actual case linked in MindTap for more information.

**Agency**

This section addresses the definition, types, formation, activities, duties, and liabilities of the agent-principal relationship, and what impacts that relationship can have on a business and its legal exposure.

**Agents and Principals**

You will learn the overall master-servant dynamic between a principal and its agent, as well as the legal rules governing the behavior and expectations of each. In the business context, you will gain insight into two key agency relationships: employer-employee and employer-independent contractor, and the legal and liability differences between the two.
Perhaps no legal risk is greater in this area than the liability an agent can create on behalf of a principal. You will see that agency relationships can be formed in several ways; some implicitly and with different types of authority to act granted or implied, thus it is important to understand when and how one is acting on behalf of another. Once an agency is established, certain duties owing to the principal are created and enforceable by law; you will study these important duties.

This topic addresses the following competencies:

- **Competency 3035.1.3: Agency**
  The graduate understands the authority, duties, and liabilities of agents and principals.

This topic highlights the following objectives:

- Describe the legal relationship between agents and principals.
- Identify the ways in which agency relationships can be formed and terminated.
- Identify the rights and duties of agents.
- Identify the rights and duties of principals.
- Explain the different types of authority an agent can have.
- Determine the liability of principals and agents for contracts, torts, and crimes in a given scenario.

View the following videos:

- "Types of Agency Relationships and Creation" (5:23)
- "Authority of Agents and Principals" (8:05)

Read: Agency Formation and Duties

Access Chapter 8: "Agency Formation and Duties" in MindTap and complete the following activities:

1. Read the text.
2. Complete the following worksheets:
   - Agency Relationships
   - Formation of the Agency Relationships
   - Duties, Rights and Remedies of Agents and Principals
3. Completer Brief Hypothetical Scenarios Chapter 8
4. Review Chapter 8.

Read: Agency Limited to Third Parties and Termination

Access Chapter 9: "Agency Limited to Third Parties and Termination" in MindTap and complete the following activities:

1. Read the text.
2. Complete the following worksheets:
   - Scope of Agents Authority and Liability for Contracts
   - Liability for Torts and Crimes
3. Watch the following videos and complete the corresponding quizzes.
   - "Agency and Respondent Superior"
4. Review website material linked under "The Agency Problem" in MindTap.
5. Review Chapter 9.
   - Problem 9-5 Liability Based on Actual or Apparent Authority
   - Refer to the actual case linked in MindTap for more information.

Read: Focus on Ethics

Read the following unit in Business Law: Text and Cases and reflect on the Legal Reasoning questions it asks throughout the document.

- **Unit Two: Focus on Ethics**

### Contracts

This section addresses the fundamental relationship between parties in a business context and the primary tool used to define, measure, and control that relationship: the contract. Here, you will learn about the definition, formation, enforcement, type, and source of contracts in use by businesses today.

### Sales and Leases

You will learn that commercial transactions involving merchants, such as entering into sales and lease agreements, is governed by each state's adoption of the Uniform Commercial Code or UCC. You will see that the UCC is a statutory "gap" filler for commercial contracts not addressing all important contractual terms and conditions, notably those related to statutory warranties governing the subject matter of the contract. You will contrast these commercial contracts to those governed under each state's common (judge- or case-made) law where private parties are typically involved. For both categories of contracts you will study the requisite building blocks of a typical contract in order to make it binding on the other party and what it means to “breach” a contract and the resulting remedies available to the complaining party if breach is established.

This topic addresses the following competencies:

- **Competency 3035.1.4: Contracts**
  
  The graduate evaluates the legal implications of business transactions and contracts, particularly as they relate to accounting, auditing, and financial reporting.

This topic highlights the following objectives:

- Explain the purpose of the Uniform Commercial Code.
- Explain the requirements for the formation of sales and lease contracts, including the offer, acceptance, consideration, the statute of frauds, and parol evidence.
- Apply the rules and regulations governing contracts as outlined in common law rules, the Uniform Commercial Code, and Contracts for the International Sale of Goods in a
given scenario.
- Analyze components of a sales or lease contract to determine potential benefits and risks in a given scenario.
- Identify the obligations of the parties involved in sales and lease contracts according to the UCC.
- Explain the legal remedies for a breached contract.
- Describe warranties of title, express warranties, and implied warranties.

View the following videos:

- "Contracts: Offer and Acceptance" (34:29)
- "Contracts: Consideration" (12:14)
- "Writing and Records: The Statue of Frauds" (17:24)

Read: The Formation of Sales and Lease Contracts

Access Chapter 16: "The Formation of Sales and Lease Contracts" in MindTap and complete the following activities:

1. Read the text.
2. Complete the following worksheets:
   - The UCC: Sales and Leases
   - The Formation of Sales and Lease Contracts
   - Contracts for the International Sale of Goods
3. Watch the following video and complete the corresponding quizzes.
   - "International Sales and Lease Contracts" (2 quizzes)
4. Complete Brief Hypothetical Scenarios Chapter 16
5. Review Chapter 16.

Read: Title, Risk, and Insurable Interest

Access Chapter 17: "Title, Risk, and Insurable Interest" in MindTap and complete the following activities:

1. Read the text.
2. Complete the following worksheets:
   - Identification
   - When Title Passes
   - Risk of Loss and Insurable Intent
3. Watch the following video and complete the corresponding quiz.
   - "Risk of Loss"
4. Complete the Brief Hypothetical Scenario Chapter 17.
5. Review Chapter 17.

Read: Performance and Breach of Sales and Lease Contracts

Access Chapter 18: "Performance and Breach of Sales and Lease Contracts" in MindTap and complete the following activities:
1. Read the text.
2. Complete the following worksheets:
   - Performance Obligations and Those of the Seller or Lessor
   - Obligations of the Buyer, Anticipatory Repudiation, and Remedies of the Seller
   - Remedies of the Buyer, Other Remedy Issues, and International Contracts
3. Complete the Brief Hypothetical Scenarios Chapter 18
4. Review Chapter 18.

Read: Warranties

Access [Chapter 19: "Warranties"](Access) in MindTap and complete the following activities:

1. Read the text.
2. Complete the following worksheets:
   - Warranties of Title and Express Warranties
   - Implied Warranties
   - Overlapping Warranties and Warranty Disclaimers
3. Watch the following video and complete the corresponding quiz.
   - "Creation of Warranties"
4. Complete the Brief Hypothetical Scenario Chapter 19.
5. Review Chapter 19.

Read: Focus on Ethics

Read the following unit in Business Law: Text and Cases and reflect on the Legal Reasoning questions it asks throughout the document.

- **Unit Four: Focus on Ethics**

**Negotiable Instruments**

Commercial contracts often involve the use of negotiable instruments representing current payment (drafts and checks) or promises of future payment (promissory notes and certificates of deposit) under the terms and conditions of the contract. You will learn about the various types of negotiable instruments, how and when they become negotiable through indorsement, and who is the legal owner or holder in due course of a negotiable instrument at any time before and after its indorsement. You will also be exposed to the banking perspective of negotiable instruments, principally the acceptance and honoring (or dishonoring) of checks as well as the prevalence today of electronic banking and transfer of funds between contractual parties in settlement of transactions.

This topic addresses the following competencies:

- **Competency 3035.1.4: Contracts**
  The graduate evaluates the legal implications of business transactions and contracts, particularly as they relate to accounting, auditing, and financial reporting.

This topic highlights the following objectives:
- Identify types of negotiable instruments.
- Evaluate an instrument to determine whether it meets the requirements for negotiability
- Explain the legal effects of a given type of indorsement.
- Analyze a case to determine whether a party is considered a holder in due course (HDC).
- Analyze the defense and liability considerations involved in a given negotiable instrument case.
- Identify banks' duties and liabilities involving checks.
- Explain the benefits and challenges of electronic banking.

Read: The Function and Creation of Negotiable Instruments

Access Chapter 12: "The Function and Creation of Negotiable Instruments" in MindTap and complete the following activities:

1. Read the text.
2. Complete the following worksheets:
   - Negotiable Instruments
   - Requirements for Negotiability
   - Payable to Order or Bearer and Factors Not Affecting Negotiability
3. Watch the following video and complete the corresponding quiz.
   - "Negotiable Instruments"
4. Complete the Brief Hypothetical Scenario Chapter 12.
5. Review Chapter 12.

Read: Transferability and Holder in Due Course

Access Chapter 13: "Transferability and Holder in Due Course" in MindTap and complete the following activities:

1. Read the text.
2. Complete the following worksheets:
   - Negotiation and Indorsements in General
   - Indorsement Issues
   - Holder in due Course and Holder Through an HDC
3. Complete the corresponding quiz.
   - Transferability and Holder in Due Course (based on the video from Chapter 12)
4. Complete the Brief Hypothetical Scenario Chapter 13.
5. Review Chapter 13.

View the following video:

- "Contracts: Defenses to Formation" (16:08)

Read: Liability, Defenses, and Discharge

Access Chapter 14: "Liability, Defenses, and Discharge" in MindTap and complete the following activities:
1. Read the text.
2. Complete the following worksheets:
   - Signature Liability
   - Unauthorized Indorsements and Warranty Liability
   - Defenses, Limitations and Discharge
3. Complete the Brief Hypothetical Scenario Chapter 14.

Read: Banking in the Digital Age

Access Chapter 15: "Banking in the Digital Age" in MindTap and complete the following activities:

1. Read the text.
2. Complete the following worksheets:
   - Checks and the Bank-Customer Relationship
   - The Bank's Duty to Honor Checks
3. Complete the Brief Hypothetical Scenario Chapter 15.
4. Review Chapter 15.
5. Prepare a case brief for the following business case problem in Business Law: Text and Cases.
   - Problem 15-3 Spotlight on Embezzlement—Forged Drawers' Signatures
   - Refer to the actual case linked in MindTap for more information.

Read: Focus on Ethics

Read the following unit in Business Law: Text and Cases and reflect on the Legal Reasoning questions it asks throughout the document.

- Unit Three: Focus on Ethics

Debtor-Creditor Relationships

This section addresses the relationship between those lending money (creditor) and those borrowing money (debtor), and the rights and obligations of each party to a lending transaction (most often governed by a contract).

Debtors and Creditors

You will learn the fundamental relationship between a debtor and creditor and the legal obligations created by the underlying lending agreement (such as mortgage), including the right of the creditor to collect on the debt, including taking legal action, upon default. You will see that oftentimes a debtor will be joined in the loan obligation by a guarantor or surety, and there are rights created therein allowing the creditor to force payment from these third parties as well. You will be exposed to the use of collateral or property offered by the debtor in a secured loan transaction and perfected via a legally recognized security interest to the creditor in order to further ensure payment of debt and how and when creditors might legally seize that collateral upon default to satisfy the debt. Finally, you will learn what happens when more than one creditor has placed a lien on collateral and taken a security interest in the same collateral, a concept known as priorities.
This topic addresses the following competencies:

- **Competency 3035.1.5: Debtor-Creditor Relationships**
  The graduate understands the rights, duties, and liabilities of debtors, creditors, and guarantors, particularly as they relate to bankruptcy and insolvency issues.

This topic highlights the following objectives:

- Describe the remedies available to creditors if a debtor defaults.
- Describe the different types of mortgages.
- Describe suretyship and guaranty arrangements.
- Identify the types of debtor's property that are exempted from creditors' actions.
- Define the terms related to secured transactions.
- Identify the steps and requirements involved in creating and perfecting a security interest.
- Describe the general rules of priority between debtors and creditors in secured transactions.

**View the following video:**

"Suretyship: Introduction, Creation, and Types" (9:58)

**Read: Creditors' Rights and Remedies**

Access Chapter 20: "Creditors' Rights and Remedies" in MindTap and complete the following activities:

1. Read the text.
2. Complete the following worksheets:
   - Laws Assisting Creditors
   - Mortgages
   - Suretyship Guaranty and Protection for Debtors
3. Complete the Brief Hypothetical Scenario Chapter 20.

**Read: Secured Transactions**

Access Chapter 21: "Secured Transactions" in MindTap and complete the following activities:

1. Read the text.
2. Complete the following worksheets:
   - Terminology: Creation and Perfection of a Security Interest
   - Perfection Without Filing and the Scope of a Security Interest
3. Watch the following video and complete the corresponding quiz.
   - "Secured Transactions"
4. Complete the Brief Hypothetical Scenario Chapter 21.
5. Review Chapter 21.
6. Prepare a case brief for the following business case problem in *Business Law: Text and
Bankruptcy

The federal Bankruptcy Code is a legal means by which a debtor may be relieved of its obligation to satisfy a loan when it is clear that payments cannot be made as agreed. You will learn about the two basic types of bankruptcy under the law: liquidation, in which the debtor is absolved of all obligations; and reorganization, in which the debtor enters into a modified payment plan through the bankruptcy court that allows it to pay significantly less to its creditors for a specific period of time, and thereafter absolved of all remaining obligations. You will see that private and business bankruptcies are governed under different sections of the code and that this tool is not without exclusions and exemptions thereby providing creditors with certain rights to collect on their loans even when a debtor has filed a bankruptcy petition.

This topic addresses the following competencies:

- **Competency 3035.1.5: Debtor-Creditor Relationships**
  The graduate understands the rights, duties, and liabilities of debtors, creditors, and guarantors, particularly as they relate to bankruptcy and insolvency issues.

This topic highlights the following objectives:

- Explain the purpose of the Bankruptcy Code.
- Describe liquidation bankruptcy and reorganization bankruptcy.
- Identify the factors involved in determining repayment plans and debt adjustments under chapters 12 and 13 of the Bankruptcy Code.

View the following videos:

- "Prebankruptcy Options, and Introduction to and Declaration of Bankruptcy" (10:58)
- "Bankruptcy Process" (15:42)

Read: Bankruptcy Law

Access Chapter 22: "Bankruptcy Law" in MindTap and complete the following activities:

1. Read the text.
2. Complete the following worksheets:
   - The Bankruptcy Code and Liquidation Proceedings
   - Distribution of Property and Reorganizations
   - Bankruptcy Relief Under Chapter 13 and Chapter 12
3. Review the Bankruptcy Basics link in MindTap.
4. Complete the Brief Hypothetical Scenario Chapter 22.
5. Review Chapter 22.
Problem 22-4 Discharge in Bankruptcy
Refer to the actual case linked in MindTap for more information.

Read: Focus on Ethics

Read the following unit in *Business Law: Text and Cases* and reflect on the Legal Reasoning questions it asks throughout the document.

- **Unit Five: Focus on Ethics**

Final Steps

Congratulations on completing the activities in this course! You are now prepared to complete the associated assessment. If you have not already been directed to complete it, schedule and complete the assessment now.