INSTRUCTOR: Eric Gooden, Ph.D.
OFFICE NUMBER: MBEB 3107
EMAIL: ericgooden@boisestate.edu
OFFICE HOURS: Tuesday 11:00 – 1:00 p.m., Thursday 6:00 - 8:00 p.m., and by appointment
TIME & LOCATION: Tu Th, 4:30-5:45 pm, MBEB 4003

COURSE OBJECTIVES:
1. To get you think and analyze, not just memorize.
2. Develop a broad understanding of the basic principles of sampling, including the differences between statistical and nonstatistical sampling, sample selection, and sample evaluation.
3. To understand the basics of forensic accounting and fraud examination.
4. An understanding of professional ethics and the legal liability faced by auditors.
5. Understanding the relationships between a client firms’ information technology environment and the audit examination.
6. The development of professional conduct.

COBE CORE CURRICULUM OBJECTIVES MET BY COURSE:
Students in this class will learn or practice the following COBE Core Curriculum concepts, methods, and skills:

1. Understand and apply analytical and disciplinary concepts and methods related to business and economics
   1. Accounting
   2. Business policy and strategy
   7. Legal environment of business
   10. Mathematics and statistics
2.1. Communicate effectively: Write messages and documents that are clear, concise, and compelling
3. Solve problems, including unstructured problems, related to business and economics
4. Use effective teamwork and collaboration skills
5. Resolve ethical issues related to business and economics

TEXTS (REQUIRED):
Forensic Accounting and Fraud Examination, 2nd edition, by Hopwood, Leiner, and Young.

GRADING:
1. The weight assigned to each requirement is as follows:

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Points Available</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exams (2 @ 100 pts. each)</td>
<td>200</td>
</tr>
<tr>
<td>Case Presentation</td>
<td>100</td>
</tr>
<tr>
<td>Research Assignments (5 @ 20 pts. each)</td>
<td>100</td>
</tr>
<tr>
<td>Homework</td>
<td>50</td>
</tr>
<tr>
<td>Class Participation</td>
<td>50</td>
</tr>
<tr>
<td>Professional Classroom Conduct</td>
<td>(See below)</td>
</tr>
<tr>
<td><strong>Total Available</strong></td>
<td><strong>500</strong></td>
</tr>
</tbody>
</table>

2. Your course grade is determined as follows [points]:
   - A+ (97-100%) [485-500]; A (93-96.99%) [465-484.99]; A- (90-92.99%) [450-464.99]
   - B+ (87-89.99%) [435-449.99]; B (83-86.99%) [415-434.99]; B- (80-82.99%) [400-414.99]
   - C+ (77-79.99%) [385-399.99]; C (73-76.99%) [365-384.99]; C- (70-72.99%) [350-364.99]
   - D+ (67-69.99%) [335-349.99]; D (63-66.99%) [315-334.99]; D- (60-62.99%) [300-314.99]
   - F: less than 300 points

EXAMINATION POLICY:
1. There will be two exams given during the semester. Each exam covers up to 8 chapters. Exams will consist of multiple-choice, fill-in-the-blank, matching, true/false, and short answer questions. Each exam will be given at the beginning of the class period, and you will have 75 minutes to finish the exam. In addition, a portion of each exam may be take-home, students should adhere to appropriate ethical and integrity standards and complete any take-home exam on their own.

The following is a list of activities that are prohibited during exams.

- Students are not allowed to use their own calculators, cell phones, or any other type of electronic device during the exam.
- Use of any such electronic device will result in the filing of academic dishonesty charges against you.
- The exams are also “closed book”, “closed note”, and “closed neighbor” exams.
- Students are not allowed to use your textbook or any other study aids during the exam. This includes audio recordings, videos, cell phone communications, or notes of any kind.
- Students are not allowed to give or receive aid of any kind during the exam, **this includes me**.
- Issues related to interpretation of exam questions will not be conducted during the exam. Rather, these discussions will be handled privately during office hours only.
- On the day of the exams there will be mandatory assigned seating in which students will be given a prenumbered exam with their name printed on the front.
- **Late/missing exams will not be accepted for any credit and will result in a grade of “F” in the course.**
- **Students who refuse to follow the seating chart will not be allowed to take the exam.**
- **Students are prohibited from using the restrooms during exams. When students leave the room it is assumed that they are finished with their exam.**

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1 Points presented in the above brackets are truncated for display purposes, actual grades are carried out five decimal places.
**If you come to class late on the day of an exam:** The instructor reserves the right to:

1. Deduct points from your grade on that exam. This deduction will probably be at a rate of 2 points for each minute or partial minute you are late.
2. Not allow you to take an examination if you arrive significantly late.
3. As a rule, you will NOT be allowed to take an exam if you arrive to take an exam after another student has completed his or her exam and left the classroom. If a student is not allowed to take an exam because of late arrival, the policies described below will apply to the missed exam.
4. Students who are allowed to start an exam late will still only have the initial 75 minutes to complete the exam. For example, a student who showed up 30 minutes late would lose 60 points and have 45 minutes to complete the exam.

2. **Exams will be given only during class and only on the scheduled dates.** Accordingly, students who are unable to attend class on the scheduled exam dates (see tentative schedule below) are encouraged to drop the course immediately. There are no exceptions to this policy.

**CASE PRESENTATION:**

Students will present an in-depth presentation of one of the following cases from the Louwers et al. text from the following list: Andersen: An Obstruction of Justice?, PTL Club-The Harbinger of Things to Come?, GM: Running on Empty?, Unhealthy Accounting at Healthsouth, and GE: How Much Are Auditors Paid? Students will work in groups of 3. Students are expected to create a PowerPoint presentation that covers both the background surrounding each case as well as the discussion questions at the end of each case. In addition, students should discuss what rule(s) of professional conduct were or may have been violated by the auditors in each case, citing relevant professional standards. Moreover, in addition to the class presentation each group will submit a written typed report detailing their answers to the discussion questions for each case.

**RESEARCH ASSIGNMENTS:**

There are five research assignments listed on the syllabus, research assignments are noted in the Assignments column by a bolded italicized number with an * on the tentative schedule (i.e. -75*). Students are expected to complete research assignments on their own and a typewritten copy should be turned into the instructor on the date noted on the tentative schedule.

**HOMEWORK:**

Homework is due on the **Tuesday** of the week it appears on the tentative **schedule** at the **beginning** of class. Will be randomly collected on five occasions throughout the semester. The instructor will make photocopies of the homework and the original copies will be available in the accounting department the next day. Any originals not picked-up, will be returned during the next class meeting. Students need to make sure and have a version available for the instructor at the beginning of class.
CLASS PARTICIPATION:
Students will be asked to answer both assigned homework problems as well as the CPA Exam multiple choice questions during each class. Students will be assessed based on their answers to those questions. Students who miss class will lose points equal to the average points earned by students who attended the class. Students may also incur loss of points for answers that suggest a lack of appropriate preparation.

PROFESSIONAL CLASSROOM CONDUCT:
Success in the business world requires many attributes; one of which is exercising appropriate conduct in various situations. This classroom is the equivalent to the professional meetings that occur every day in the real-world of business. In such situations, individuals are expected to come prepared, participate when appropriate, and not exhibit behavior that is disruptive or disrespectful of others. This includes, but is not limited to, excessive talking in class, passing notes to others, and creating other forms of distractions that are excessively disruptive in the classroom.

Students will be given one “free” warning. This warning will be given orally on the first day of class during the explanation of the syllabus. Absence during the first day of class is NOT a legitimate excuse for not understanding the professional classroom conduct policy. Professional conduct also extends to e-mail correspondence with the instructor. Students should approach e-mail correspondence with the instructor in a manner that is consistent with a respectful learning environment. The student’s final grade in the course will be lowered by an increasing scale of 20 points (i.e. 20, 40, 60, etc.) for each disruptive occurrence. Disruptive behavior may also result in the student(s) being assigned to other seating in the classroom and/or being required to leave the classroom. The University also provides for other actions that may be taken if the instructor deems appropriate.

Cell-phones, pagers, PDA’s etc. must be turned off and stored out of sight during class, and may not be used as a calculator for exams. Checking phone or pager messages, or otherwise using cell-phones during class, is considered unprofessional behavior for the purposes of this policy.

PREPARATION FOR CLASS:
I expect you to read the chapters and watch the related chapter lecture online prior to attending class. I also expect you to work the “Multiple Choice Questions from CPA Examinations” at the end of each chapter as well as in the lecture handouts prior to in-class lecture on a given chapter. In depth reading for conceptual understanding is required. Since all material cannot be covered in class, you are responsible for ensuring your understanding of assigned topics by reading the material and asking questions in class. We will often work the “Multiple Choice Questions from CPA Examinations” in class to ensure that you have understood the concepts correctly and to facilitate classroom discussion. I recommend that you work as multiple-choice questions as possible. You should plan to spend a minimum of 4 hours studying outside of class for every 1 hour spent in class.
MISCELLANEOUS ITEMS:

Audio or video recordings of the lectures are strictly prohibited. Students are expected to be familiar with the University’s policies regarding the Honor Code and students with disabilities. Ask the instructor if you have questions about these policies. My expectation is that you will also attend all lectures. Exam review is limited to 1 week following the midterm examination. Moreover, students are limited to 10 minutes (timed) to review their exam and are not allowed to take notes, use cell phones, refer to notes, etc. The midterm exams are NOT study guides and any and all access to them will be restricted greatly at the instructor’s discretion. There will be no exceptions to this policy. Curves are based on attendance, class participation, class preparation, etc. Accordingly, students will necessarily receive different curve scores. Moreover, students may either choose to challenge the validity of individual questions on quizzes, midterm, and final exams OR receive curve and extra credit points added to their overall score, but not both. In other words, grades can only be changed if students can successfully demonstrate that the points lost due to inaccurate, unfair, and/or invalid questions exceeds all curve and extra credit points for the semester. Lastly, consistent with professional standards related to integrity, any student caught cheating on ANY graded assignment, quiz, and/or test will receive an “F” in the course without regard to their actual standing (grade) in the course.

TENTATIVE SCHEDULE:

<table>
<thead>
<tr>
<th>Week</th>
<th>Dates</th>
<th>Agenda</th>
<th>Assignments</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>1/12 &amp; 1/14</td>
<td>Module C</td>
<td>C-65, -66, -67, -73</td>
</tr>
<tr>
<td>2</td>
<td>1/19 &amp; 1/21</td>
<td>Chapters 1 &amp; 2</td>
<td>D-12, -13, -20 &amp; 2-49, -51, -52, -55</td>
</tr>
<tr>
<td>3</td>
<td>1/26 &amp; 1/28</td>
<td>Module A</td>
<td>A-41, -44, -46, -53*</td>
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<tr>
<td>4</td>
<td>2/02 &amp; 2/04</td>
<td>Chapter 6 &amp; Module B</td>
<td>6-19, -30, -37</td>
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<td></td>
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<td>7-21, -23, -29, -41, -48</td>
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<tr>
<td>6</td>
<td>2/16 &amp; 2/18</td>
<td>Module D</td>
<td>D-43, -52*, -59</td>
</tr>
<tr>
<td>7</td>
<td>2/23 &amp; 2/25</td>
<td>Exam #1</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>3/01 &amp; 3/03</td>
<td>Module E</td>
<td>E-55, -58, -59, -60</td>
</tr>
<tr>
<td>9</td>
<td>3/08 &amp; 3/10</td>
<td>Chapter 8 &amp; Module F</td>
<td>8-34, -40, -45, -48</td>
</tr>
<tr>
<td>11</td>
<td>3/22 &amp; 3/24</td>
<td>NO CLASSES SPRING BREAK</td>
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</tr>
<tr>
<td>13</td>
<td>4/05 &amp; 4/07</td>
<td>Chapter 10</td>
<td>10-37, -40, -42, -47, -49, -54*</td>
</tr>
<tr>
<td>14</td>
<td>4/12 &amp; 4/14</td>
<td>Chapter 14</td>
<td>14-22, -30, -36, -49*</td>
</tr>
<tr>
<td>15</td>
<td>4/19 &amp; 4/21</td>
<td>Module H</td>
<td>H-41, -42, -43</td>
</tr>
<tr>
<td>16</td>
<td>4/26 &amp; 4/28</td>
<td>Case Presentations</td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>5/05</td>
<td>Exam #2</td>
<td>3:00 – 5:00 p.m.</td>
</tr>
</tbody>
</table>

2 The syllabus and schedule is subject to change at any time.
3 Modules relate to the Louwers et al. text and Chapters relate to the Hopwood et al. text.