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PART I. COURSE INFORMATION AND REQUIREMENTS

A. COURSE DESCRIPTION
This course provides an in-depth introduction to forensic accounting, with an emphasis on fraud auditing. Topics include professional standards, licensure requirements, engagement planning, evidence collection, as well as reporting, and other professional requirements. The course also examines the unique role of the forensic accountant as a litigation support specialist, and details important legal and ethical considerations. Additionally, advanced audit allows students to develop their research, verbal, and written communication skills using applied methods.

B. INSTRUCTOR INFORMATION
Name: Eric Gooden
Office: MBEB 3107
Office Hours: Tuesday, 2:00 – 4:00 p.m.; and Friday, 1:00 – 3:00 p.m.
Phone: 208-426-3460
E-Mail: ericgooden@boisestate.edu

C. PREREQUISITES
Admission to the Masters of Science in Accountancy (MSA) Program

D. COURSE OBJECTIVES
After finishing the course, the successful student will be able to:

1. Learning objective: Identify and describe what the term “forensic accounting” means. Identify common types of forensic accounting engagements. Compare and contrast the role of the forensic accountant with the roles of other types of accountants including financial statement auditors. Identify the necessary skills of the forensic accountant. Recognize major providers of forensic accounting certification and continuing education. Identify potential careers in forensic accounting. Know and understand fraud responsibilities of various parties including external auditors, management, and the board of directors. Understand some basic theories and characteristics of criminal behavior.

2. Learning objective: Explain why it is necessary for a forensic accountant to have a working knowledge of the legal environment. Describe the classification (categories) of law and the basic structure (three stages) of a civil trial. Explain the concepts of burden of proof and standard of proof. Describe the court’s gatekeeping role in determining the admissibility of evidence. Identify the rules of evidence that address expert testimony and the specific criteria for the admissibility of expert testimony. Describe the purpose and process of a Daubert challenge, and identify the factors that should be considered when evaluating expert testimony. Identify the requisite elements for establishing attorney-client privilege. Know and understand an individual’s rights during a fraud examination.

3. Learning objective: Identify five primary factors that should be considered when screening an engagement. Define a conflict of interest in the context of a forensic accounting engagement, and explain the importance of identifying and disclosing any potential conflicts. Describe the purpose and content of an engagement letter. Identify the factors involved in “framing” a case, and explain how each impacts case development. Explain how a scientific approach can be used in a forensic accounting engagement. Describe the value and role of research in forensic accounting. Know and understand the basics of gathering information including covert examinations, sources of information, and tracing illicit transactions. Identify important investigation procedures when planning and conducting a fraud examination. Know and understand the specifics behind fraud prevention for entities, including fraud prevention Programs, fraud risk assessment, and fraud risk management.
4. **Learning objective:** Describe the use of interviewing in a forensic accounting engagement. Describe the role of body language in communication. Describe the types of interviews and interview questions commonly employed by forensic accountants. Identify the three fundamental stages of the interview process. Know and understand interview theory and application including interviewing suspects and signed statements. Explain the value of observations in a forensic accounting engagement. Explain how forensic accountants can use public records to gather evidence.

5. **Learning objective:** Explain the importance of the context in which financial reporting occurs. Explain the concept of earnings management and its role in financial statement manipulation schemes. Explain the purpose and process of various methods of financial statement analysis, including horizontal (trend) analysis, vertical (common-size) analysis, ratio analysis, cash flow analysis, and journal entry testing. Understand how content analysis is useful in a forensic examination. Identify the differences between personal and business financial statements. Know and understand the process of analyzing documentary evidence.

6. **Learning objective:** Define fraud and describe white-collar crime. Explain the development of fraud theory, beginning with the fraud triangle. Explain various theories for why people commit fraud. Identify the characteristics of a typical fraudster. Describe the impact of white-collar crime victims. Describe the government’s role in prosecuting white-collar crime. Identify and understand key aspects of white-collar fraud including bankruptcy (insolvency) fraud, money laundering, securities fraud, and tax fraud.

7. **Learning objective:** Evaluate the reasonableness of a suspicion of fraud. Create a preliminary fraud hypothesis. Test and refine the fraud hypothesis through financial statement analysis and journal entry testing. Test and refine the fraud hypothesis by conducting interviews. Identify specific schemes used to perpetrate fraudulent activity. Determine the economic loss resulting from fraudulent activity. In response to a finding of fraud, identify potential recommendations for resolution. Know and understand key data analysis and reporting tools used by forensic accountants.

8. **Learning objective:** Describe the role of data analysis in a forensic accounting engagement. Identify potential constraints and limitations that frame the data analysis task. Compare and contrast four common data sources used by forensic accountants. Explain the importance of planning for data analysis. Identify ways data can be collected in a forensic accounting engagement. Discuss the process of data preparation. Identify and describe three data analysis tools (relationship charts, link analysis, and timelines). Describe interview transcription as a process of analysis and interpretation. Know and understand the specifics behind various types of occupational fraud schemes including bribery and corruption, cash receipts schemes, financial statement fraud schemes, fraudulent disbursements schemes, as well as inventory and other asset schemes.

9. **Learning objective:** Explain the application of descriptive statistics in forensic accounting engagements. Identify and describe various methods for displaying data. Explain the purpose and application of data mining in forensic accounting engagements. Identify examples of data analysis software, and explain the advantages and disadvantages of each. Explain Benford’s Law and describe specific digital analysis tests. Know and understand the specifics behind various types of other fraud schemes including computer and internet fraud, consumer fraud, contract and procurement fraud, financial institution fraud, health care fraud, insurance fraud, payment fraud, theft of data and intellectual property.
10. **Learning objective:** Define professional responsibility and understand how it impacts a forensic accounting engagement. Understand the AICPA Code of Professional Conduct, including its principles and rules. Describe how the AICPA’s Statement on Standards for Consulting Services impacts the work of a forensic accountant. Compare and contrast the professional standards of the AICPA with other accounting-related professional organizations. Explain the adversary-advocacy nature of forensic accounting. Describe the threats and safeguards approach and how it is useful to a forensic accountant. Understand the importance of ethics for fraud examiners. Know and understand the basic principles of evidence including testifying in court.

11. **Learning objective:** Explain the concept of method of proof. Compare and contrast direct and indirect methods of proof. Describe the three basic approaches and underlying indirect methods of proof used by forensic accountants, circumstances when these methods should be used, and their respective strengths and weaknesses. Explain the concept of economic damages. Understand the role of the forensic accountant among other damages experts. Describe different types of economic damages a forensic accountant may be asked to calculate. Identify the key factors in an economic damages calculation, and explain the significance of each. Understand the relevance of computer forensics to forensic accounting. Identify various storage devices where digital evidence may be located. Explain the importance of legal parameters in a computer forensics engagement. Identify key considerations in collecting and storing digital data. Provide examples of the types of information that can be obtained from analyzing digital data. Know the important aspects of analyzing digital forensics evidence. Understand the expert reporting mandates of Rule 26. Recognize the challenges of presenting an oral report. Identify and describe three types of written reports. Identify the important investigation procedures surrounding report writing. Know the various means of punishing offenders in both the civil and criminal justice system.

E. 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. 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

F. COURSE MATERIALS

1. **Textbook:**
   
   **REQUIRED**
   
   *Forensic Accounting*, by Rufus, Miller, and Hahn
   
   ISBN’s: 9780133050479 (hardcover) or 9780133427523 (digital)
2. Lecture Videos:
For certain topics there may not be enough in-class time to cover the material, accordingly, lecture videos may be available via YouTube. You can access the lecture videos by going to Blackboard under the Course Resources tab, if applicable, the lecture videos will also be stored in the Units tab.¹ Most weeks we cover one textbook chapter per week. For example, in week three we cover Chapter 2: The Legal Environment of Forensic Accounting. For each week that we cover a new chapter from the textbook, there will be a folder Instructor Chapter (1-12) Lecture Video. After clicking on the folder, there will be links that will take you to the lecture videos (on YouTube) for the specific week. Each chapter lecture video is dedicated to one chapter learning objective, there are typically 4-8 learning objectives per chapter, and each video is typically 5-20 minutes in length. All videos posted on YouTube have been created by the instructor are set to private. Private means that they can only be accessed via invitation of the instructor, it also means that students must be logged into a YouTube account associated with their BSU email address (whatever email is listed in blackboard). Please make sure that you are in fact logged into YouTube when you attempt to access videos before contacting the instructor regarding accessibility issues.

3. Lecture Slides:
Lecture slides are available via Blackboard under the Course Resources Tab in the Student Lecture Note PowerPoint Presentations folder. The slides are organized by Chapter (1-12). Within a chapter, there are between 4-8 subsections which are organized by the chapter learning objectives. Accordingly, the slides correspond to the lecture videos discussed above.

4. Graded Multiple-Choice Homework Assignments:
At the end of each chapter there are approximately 25-50 multiple-choice questions in blackboard that you must complete for a grade. These assignments can be accessed by going to Blackboard under the Assignments tab, as well as the applicable folder within the Units tab. We will discuss this in detail under Course Modules and Activities below.

5. Chapter Handouts: The Chapter Handouts are available via Blackboard under the Course Resources Tab in the Chapter Handouts folder. There is one Handout assignment for each chapter. Accordingly, chapter Handouts are also organized by Module (Chapter) and Chapter Learning Objectives. These activities are a supplement to the required homework from the text designed to give you additional experience in applying key topics covered in the chapter. Each handout will be completed in groups, but will be submitted individually. We will discuss the Chapter Handouts in detail below.

6. Homework Explanation Videos: For each week that we cover a new chapter there are homework assignments listed in the course schedule (see Course schedule below) under the column Exercises. For example, in the second week the assignments listed are “2-2, -22, -25”. These numbers correspond to questions at the end of each chapter in the Rufus et al. text. After completing these assignments, students should check their work by watching the corresponding homework explanation videos. You can access these videos by going to Blackboard under the Course Resources tab, in the Homework Explanation Videos folder as well as the applicable folder within the Units tab. There are separate explanation videos for each listed assignment and each video is approximately 5-20 minutes in length.

¹The course is divided into seven units, each unit has two to three sections, there will be one section for each chapter (1-10 and 12) covered as well as one section for each exam. I use the term “Section” instead of “Chapter” because the ordering of the chapters does not match the sequence in which the material is covered. For example, Chapter 10: Professional Responsibilities, is covered in Unit 3: Section 5.
7. **Handout Explanation Videos**: In the event that we are unable to cover the chapter handout during class a chapter handout explanation video will be made available the Saturday (11:01 p.m. MDT) following the handout due date. You can access these videos by going to Blackboard under the Course Resources tab, in the Handout Explanation Videos folder. There are separate explanation videos for each handout assignment and each video is approximately 5-20 minutes in length. **Handout Explanation Videos are made available after students turn-in their handout assignments for a grade.**

8. **Exam Study Materials**: Exam study materials are available via Blackboard under the Course Resources tab, in the Exam Study Materials folder. These materials include both study guides and practice exams.

G. **COURSE TEXT**

**REQUIRED**

*Forensic Accounting*, by Rufus, Miller, and Hahn  
**ISBN’s**: 9780133050479 (hardcover) or 9780133427523 (digital)

H. **ONLINE AND OTHER RESOURCES**

- [https://www.aicpa.org/research/standards.html](https://www.aicpa.org/research/standards.html)  

I. **TECHNOLOGY RESOURCES/REQUIREMENTS**

1. **Blackboard Resources**

   For students new to Blackboard, please follow this link and confirm that you know where to locate resources to get started in Blackboard and complete your work in the course:  
   [Student Blackboard Help at Boise State](#).  

   In the unlikely event that Blackboard service is interrupted, contact the Boise State Help Desk (208.426.4357 (HELP)) and then let me know. I may need to adjust the schedule accordingly.

2. **Computer and Internet Skill Requirements**

   You must also have a number of computer skills and resources to take this class.

   - Please review the list of [basic computer and Internet skills and minimum technology links](#) on the eCampus Center website (particularly the first and last links).
   - For technical assistance, please refer to the help resources listed under the TECHNICAL link within the left menu at [my.boisestate.edu](http://my.boisestate.edu), or other resources found listed in Module 00: Getting Started of this course.

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2 Handout explanation videos will only be made in the event that we do not have enough time to cover the material during regular class time.
3. **Computer Requirements**

To be successful in an online course, you must ensure that you and your computer are ready. If you have questions about the system requirements for your computer, select the link below to access a list of the minimum computer hardware and software requirements, including information about your Internet connection and web browsers.

- [System Requirements](#)
- [Technology Services for Students Website](#)

4. **Email Requirements**

University policy ([2280](#)) establishes email as one of the official modes of communicating with students. The University officially discourages students from forwarding u.boisestate.edu email to another account.

J. **Faculty Initiated Withdrawal for Nonattendance**

Boise State University values course participation enough that nonattendance can lead to a faculty-initiated drop, defined as failure to attend the first class session of a class that meets once weekly. In an online course, the first week’s attendance is verified by other means that show a student has at least logged in to the course. To meet this requirement, you must complete the Syllabus Quiz via blackboard no later than 10:59 p.m. Mountain time on the 7th day of the course. The consequence for failing to complete the quiz during the first week is that you will be administratively dropped from the class.

K. **Course Modules and Activities**

You can complete this course on your own schedule, but please stay on track or ahead of the due dates each week. It is important for you to recognize that this class will require a minimum of 2.5-3 hours of coursework per credit each week (7.5-9 hours each week for a 3 credit, 15 week course).

There are 7 units broken into 16 different modules. Each module will begin on Monday at 12:00 a.m., and all activities for that section are to be completed and turned-in by Saturday 11:00 p.m. mountain time unless stated otherwise. You have only until the posted due dates to complete the readings, and other associated activities, recognizing that participation assignments have further refined due dates within each lesson. Anything not submitted by the assigned due date will be considered late and points will **NOT** be accepted (see grading policy below for details).

The modules are grouped into several topic areas:

1. Introduction to the World of Forensic Accounting
2. Fraud and White-Collar Crime
3. The Legal Environment of Forensic Accounting
4. Professional Responsibilities
5. Screening and Staging Engagements
6. Gathering Evidence-Interviews and Observations
7. Financial Statement Analysis
8. Methods of Proof
9. Economic Damages
10. Computer Forensics
11. Reporting Results
12. Conducting a Fraud Investigation
13. Transforming Data into Evidence

Each section will provide a variety of online material, activities, and discussions designed to develop the foundational knowledge and communication skills associated with this subject. Take some time to explore and understand the course website and how to navigate using the menu and breadcrumb links.
After reading any new announcements, you will begin each section from the Blackboard course by clicking on the “Units” tab, selecting the appropriate “Section” folder, and using the numbered items to guide you through that section’s specific teaching and learning activities and tasks. An estimated time is provided for each activity to help you gauge the effort involved. Estimated times may not include time spent taking notes, which varies from student to student. Here is an overview of the various activities in the course:

**Module Overview and Checklist** - Introduction to the module and checklist of essential tasks and deadlines for the week.

**Readings** - Reading assignments will come primarily from your textbook, but may also be in the form of MS PowerPoint presentations, online articles, and other materials from the BSU library. Scheduling regular reading blocks in your calendar will help you stay current with the reading. Estimated times are suggested using a 200 word per minute (or 5 min. per page) college level reading speed. Reading estimates do not include time to take notes or the extra time involved when reading more challenging material. You may wish to adjust your study plan accordingly.

**Ungraded Homework Assignments** - Additional ungraded exercises and problems are found at the end of each chapter after the graded multiple choice questions in the Rufus et al. text. The specific problems are listed in the course schedule (see Course Schedule below) in the column entitled “Exercises”. These problems are aligned with specific Chapter Learning Objectives which may help you to direct your study on particular aspects of the course. Refer to the lecture video for detailed discussion of applicable concepts. These assignments are **NOT** graded assignments, however, a **large portion** of each **exam** is dedicated to the material they cover.

**Group Work** - Throughout the course you will be working in groups of two to three people. After drop/add has passed the instructor will assign you to a group. The most important item to get accomplished the second week is to set meeting times for group assignments (see the syllabus for important due dates and times).

There are two categories of assignments that require students to meet in groups and they are.
1) Chapter Handouts (11 assignments)
2) Case Presentation (1 presentation)

Every assignment should be completed by every student individually. Note that because assignments should be completed prior to meeting, these meetings do not have to be for long periods. You can use any medium that is comfortable and convenient to each group member such as Google Hangouts, Skype, phone, etc. I prefer Google Hangouts because it is already integrated into your BSU email and can accommodate 10 people at a time via video call.

**Twenty-percent** of your grade will be determined by a weighted-average of you and your teammates’ assessment of your level of effort on all of the group assignments at the end of the semester. For example, if you and two of your teammates rated your participation as 100%, 80%, and 60%, then your weighted-average participation grade would be 80%. Meaning, you would only be eligible for 80% of the available participation points.

Due to the fact that the participation grade will not be known until the very end of the course. For the assignments noted above, you will only see the grade that was earned less any available. For example, you will only see 4.8 points (80% of 6 points possible) for each **Chapter Handout** and you will only see 40 points (80% of 50 points possible) for the **Case Presentation**. At the end of the semester you will be given a Total Group Participation, the total possible points for this course is 13.2 (handouts) + 10 (presentation) = **23.2**. Note that this amounts approximately half of an entire grade-level for the course. Accordingly, students need to prioritize and complete group work in a manner that is consistent with their course goals.
Below is a list of all graded course activities (I-VII) as well as the total points (in parentheses) for each assessment:

I. Syllabus quiz (2 points)
At the beginning of the first week I’ll ask you to complete a syllabus quiz. The quiz is worth a total of 2 points. The quiz examines your understanding of the important points noted in the syllabus. The syllabus quiz is due on **Saturday** of the first week at **11 p.m. MDT**.

II. Graded Homework (22 points)
There will be eleven graded homework assignments, and each homework assignment is worth 2 points. Graded homework is based entirely on the technical correctness of your answers. For each chapter, you will complete a graded homework assignment on the blackboard course site. **You have unlimited opportunities to answer the questions correctly.** Blackboard will immediately post all of the graded homework upon submission. You can check your score by accessing **My Grades** in the Blackboard course menu. Graded Homework is due no later than **Tuesday** (of the appropriate week) at **4:30 p.m. MDT**.

III. In-Class Case Presentation (50 points)
Additionally, student groups will develop a presentation for a case assigned by the instructor. 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. 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. In addition to the class presentation, student groups will submit a written typed report detailing their answers to the discussion questions for their assigned case. Presentations will all be made on either **April 24th** or **April 26th**. **Attendance by all students is mandatory.** The written portions of the case are due at the time of the presentation.

IV. Class Participation (60 points)
Perhaps the biggest difference between graduate and undergraduate studies is the expected level of participation during class time. A small portion of this grade is dedicated to actual attendance. The majority of this grade will be determined by the subjective assessment of the instructor at the end of the semester. It is expected that students both attend every class and actively engage in classroom activities and discussions. To achieve this level of constructive participation students need to remain on track with regard to their assignments and readings. Students that do not complete required assignments (homework on Tuesdays and Handouts on Thursdays) in advance of class are not eligible for any class participation points for that particular day irrespective of actual attendance. **If attendance and/or participation is an issue for students, then those students are strongly encouraged to drop the course because it is highly likely that such students will be able to earn a letter grade in the course that is at or above the BSU graduate minimum GPA requirements.**

V. Chapter Handouts (66 points)
There will be eight chapter handout assignments, and each handout assignment is worth 6 total points. For each chapter, you will complete a chapter handout assignment on blackboard. Chapter handouts via **Blackboard** under the **Course Resources** tab, in the **Chapter Handouts** folder. The handouts are organized by chapter (1-12).
All handout assignments, there is both an **individual** portion and **group** portion of the assignment.

**Grading Criteria:**
- **50%** is for turning in your individual portion on-time.
- **30%** is dedicated to the technical correctness of your answers. Also note that handout questions are broken into several parts per question, and students may receive partial credit for answers.
- **20%** of your score is earned for meeting and contributing to the productivity of your group and providing the related feedback and turning in your results on-time.

You will complete all chapter handout assignments on the Blackboard course site. Blackboard will immediately grade all of the graded homework upon submission. You can check your score by accessing **My Grades** in the Blackboard course menu. The first step in this process is to complete the handout individually. **You should complete the assignment and write down your answers prior to opening up the assignment in blackboard.** This is due to the fact that you may only access the actual assignment once on blackboard. Accordingly, if you have an internet disruption or other issue you will not be able to re-access the assignment. To enter your answers for a grade you will go to **Blackboard** and within the appropriate module you will click on the “**Handout (1-12)**” folder. At the bottom of that page there is a link that will take you directly to the blackboard assignment.

From there you will enter in your answers to the assignment. Each assignment has been created to minimize the amount of input that you must enter (please take advantage of that). Specifically, each question is broken into several parts. For example, a question may look like this:

**Identify the service type, type of auditor, and certification for the following service:**
1. An audit of the financial statements for a publicly traded company.

<table>
<thead>
<tr>
<th>Service Type</th>
<th>Type of Auditor</th>
<th>Certification</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Audit</td>
<td>I. Financial</td>
<td>1. CPA</td>
</tr>
<tr>
<td>B. Attestation</td>
<td>II. Operational</td>
<td>2. CFE</td>
</tr>
<tr>
<td>C. Assurance</td>
<td>III. Forensic</td>
<td>3. CMA</td>
</tr>
</tbody>
</table>

When answering this question you would fill in 3 blanks as follows: A I 1

**Note that there are no periods or text answers.** For example, A, or A. Audit. **The computer will count any answer as incorrect if it does not match the answer exactly.**

Individual assignments are due no later than **Thursday** (of the appropriate week) at **4:30 p.m. MDT**. The group portion of the assignment will be determined during class. Students that are not in attendance are not eligible for the group portion of the handout grade.

VI. **Midterm Examinations (160 points) and Cumulative Final Examination (140 points)**
There will be three exams in this course. Two midterms worth 80 points each for a total of 160 points; the final exam is worth 140 points, and has both a proctored and take-home component. Exam #1 will cover Chapters 1, 2, 6, and 10. Exam #2 will cover Chapters 3-5 and 12. The final exam is cumulative, but the exam is weighted toward material from Chapters 7-9. Midterms will consist of 45 questions (worth two points each) and students will
have 75 minutes to complete the exam. The proctored portion of the final exam is 60
questions (worth 2 points each; total of 120 points) and students will have 120 minutes to
complete the exam. **The final exam is cumulative and required.** The final exam *may* be
used as a replacement score (% replacement) for a lower midterm examination score at the
instructor’s discretion. For example, assume Qiana’s midterm exam scores were 50%, 77%,
and 82%, for midterms exams 1, 2, and 3, respectively. If Qiana earned an 85% on the final
exam, the 50% for midterm exam 1 would be replaced with an 85%.

In addition, a portion of the final exam will be take-home, take-home exams must be
completed individually. **Students should adhere to appropriate ethical and integrity
standards and complete any take-home exam on their own.** The take-home exam is a
research assignment, and written and video instructions will be emailed to students by the
instructor two weeks prior to the final exam due date. The take-home portion of the exam is
worth 20 total points.

**The exams for this class must be proctored.** Students that choose to take the exam at a
proctored location (any means other than a paper/pencil exam in-class) do so at their own risk.
Paper pencil exams will only be given during class time on the dates indicated in the schedule
below (i.e., no make-up office type exams). Further, due dates and times will not be
extended for any reason. Accordingly, I encourage students to schedule appointments well
within the testing window. It should be noted that all proctoring services, including the BSU
Testing Center, have limited capacity. Therefore, students should err on the side of caution,
and schedule their exam well in advance of due dates, rather than walk-in or attempt to
schedule at the last minute.

The following proctors are approved: the Boise State Testing Center, the CWI Testing center
in Canyon County, or the CSI Testing Center in Twin Falls. Students outside of these areas
will have the option of taking their exam through an online [web-based proctoring] service
ProctorU (www.proctoru.com) for a fee. For additional information contact
ecampus@boisestate.edu. You will take all tests on the Blackboard course site using, the
exams are found in the Assignments tab. **The link to the exam will only be valid from until**
Saturday 11:00 p.m. MDT at the end of the appropriate testing window. Midterm exam
dates are from 2/12-3/03 (Exam #1), 3/19-4/14 (Exam #2), and 4/30-5/05 (Final Exam).
Exam dates **may ONLY BE ACCESSED ONCE-TIME** and must be completed in **ONE
SESSION**. For students that are interested in taking a paper/pencil version in-class the exam
dates for in-class exams **are 2/15, 3/29, and 4/30**. Exams will involve essay questions and will
therefore be graded within one-week from the due date. You can check your score by
accessing My Grades in the Blackboard course menu.

Exams will require you to put the concepts you have learned into practice. Midterm exams
will usually consist of multiple choice questions, true/false, short answer, essay, etc. midterm
exams are 45 questions each, and each chapter is equally represented. Questions are equally
weighted and partial credit is possible. Overall scores are based on your performance on the
best 45 questions. That is you can miss up to 5 questions before your score is lowered. This is
done to attenuate any biases for unfair, overly difficult, or poorly worded questions. Because
this is a built-in curve there will be **NO** challenges available to students for exam questions.3
Similarly, there will be no curves in this course.

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3 Outright errors in the question or grading are not considered challenges and should be brought to the
instructor’s attention.
You are not allowed to use your own calculators, cell phones, or any other type of electronic device during the exams. Use of any electronic device will result in the filing of academic dishonesty charges against you. Exams are always “closed book”, “closed note”, and “closed neighbor”. You are not allowed to use your textbook or any other study aids during the exams. This includes audio recordings, videos, cell phone communications, or notes of any kind. Further, you are not allowed to give or receive aid of any kind during the exams, and communication with anyone other than me is strictly prohibited.

VII. 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.**
L. Student Evaluation

You can look at all of your scores by accessing My Grades in the Blackboard course menu.

The weight assigned to each requirement is as follows:

<table>
<thead>
<tr>
<th>Points Available</th>
</tr>
</thead>
<tbody>
<tr>
<td>Syllabus Quiz (1 @ 2 pts.)</td>
</tr>
<tr>
<td>Homework (11 @ 2 pts. each)</td>
</tr>
<tr>
<td>*Case Presentation</td>
</tr>
<tr>
<td>Class Participation</td>
</tr>
<tr>
<td>*Chapter Handouts (11 @ 6 pts. each)</td>
</tr>
<tr>
<td>Final Exam</td>
</tr>
<tr>
<td>Midterm Exams (2 @ 90 pts. each)</td>
</tr>
<tr>
<td>Professional Classroom Conduct</td>
</tr>
<tr>
<td>Total Available</td>
</tr>
</tbody>
</table>

*aAs discussed Part K: Group Work above, twenty-percent of your grade for these assignments is determined as a weighted-average group assessment of the level of effort/participation of each group member done at the end of the semester.

M. Grading Scale

Your course grade is determined as following percentages and points:

<table>
<thead>
<tr>
<th>Letter Grade</th>
<th>Percentage</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>A+</td>
<td>97% - 100%</td>
<td>485 - 500.00</td>
</tr>
<tr>
<td>A</td>
<td>93% - 96.99%</td>
<td>465 - 484.99</td>
</tr>
<tr>
<td>A-</td>
<td>90% - 92.99%</td>
<td>450 - 464.99</td>
</tr>
<tr>
<td>B+</td>
<td>87% - 89.99%</td>
<td>435 - 449.99</td>
</tr>
<tr>
<td>B</td>
<td>83% - 86.99%</td>
<td>415 - 434.99</td>
</tr>
<tr>
<td>B-</td>
<td>80% - 82.99%</td>
<td>400 - 414.99</td>
</tr>
<tr>
<td>C+</td>
<td>77% - 79.99%</td>
<td>385 - 399.99</td>
</tr>
<tr>
<td>C</td>
<td>73% - 76.99%</td>
<td>365 - 384.99</td>
</tr>
<tr>
<td>C-</td>
<td>70% - 72.99%</td>
<td>350 - 364.99</td>
</tr>
<tr>
<td>D+</td>
<td>67% - 69.99%</td>
<td>335 - 349.99</td>
</tr>
<tr>
<td>D</td>
<td>63% - 66.99%</td>
<td>315 - 334.99</td>
</tr>
<tr>
<td>D-</td>
<td>60% - 62.99%</td>
<td>300 - 314.99</td>
</tr>
<tr>
<td>F</td>
<td>Less than 60%</td>
<td>less than 300 points</td>
</tr>
</tbody>
</table>
N. Course Schedule

The course instructor reserves the right to amend this schedule. Students will be notified of a change via an announcement on the course site.

<table>
<thead>
<tr>
<th>Section</th>
<th>Unit</th>
<th>Dates</th>
<th>Exam Windows</th>
<th>Agenda</th>
<th>Exercises</th>
<th>Due for Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>1</td>
<td>1/09-1/11</td>
<td></td>
<td>Course Introduction</td>
<td></td>
<td>Syllabus Quiz</td>
</tr>
<tr>
<td>2</td>
<td>1</td>
<td>1/16-1/18</td>
<td></td>
<td>Chapter 1</td>
<td>1-5, -6, -7</td>
<td>Chapter 1 Homework; Handout Chapter 1</td>
</tr>
<tr>
<td>3</td>
<td>2</td>
<td>1/23-1/25</td>
<td></td>
<td>Chapter 2</td>
<td>2-2, -22, -25</td>
<td>Chapter 2 Homework; Handout Chapter 2</td>
</tr>
<tr>
<td>4</td>
<td>1</td>
<td>1/30-2/01</td>
<td></td>
<td>Chapter 6</td>
<td>6-7, -15, -30, -32</td>
<td>Chapter 6 Homework; Handout Chapter 6</td>
</tr>
<tr>
<td>5</td>
<td>3</td>
<td>2/06-2/08</td>
<td></td>
<td>Chapter 10</td>
<td>10-8, -10, -23</td>
<td>Chapter 10 Homework; Handout Chapter 10</td>
</tr>
<tr>
<td>6</td>
<td></td>
<td>2/13-2/15</td>
<td>Exam #1: 2/12 – 3/03</td>
<td>Exam #1 Review</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>4</td>
<td>2/20-2/22</td>
<td></td>
<td>Chapter 3</td>
<td>3-2, -8, -35</td>
<td>Chapter 3 Homework; Handout Chapter 3</td>
</tr>
<tr>
<td>8</td>
<td>5</td>
<td>2/27-3/01</td>
<td></td>
<td>Chapter 4</td>
<td>4-3, -16, -27</td>
<td>Midterm Exam #1 Chapter 4 Homework; Handout Chapter 4</td>
</tr>
<tr>
<td>9</td>
<td>3</td>
<td>3/06-3/08</td>
<td></td>
<td>Chapter 5</td>
<td>5-18, -28, -35</td>
<td>Chapter 5 Homework; Handout Chapter 5</td>
</tr>
<tr>
<td>10</td>
<td>2</td>
<td>3/13-3/15</td>
<td></td>
<td>Chapter 12</td>
<td>12-3, -10, -15, -35</td>
<td>Chapter 12 Homework; Handout Chapter 12</td>
</tr>
<tr>
<td>11</td>
<td>3</td>
<td>3/20-3/22</td>
<td></td>
<td>Exam #2 Review</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>6</td>
<td>4/03-4/05</td>
<td>Exam #2: 3/19 – 4/14</td>
<td>Chapter 8</td>
<td>8-13, -15, -22</td>
<td>Chapter 8 Homework; Handout Chapter 8</td>
</tr>
<tr>
<td>13</td>
<td></td>
<td>4/10-4/12</td>
<td></td>
<td>Chapter 9</td>
<td>9-6, -25, -38</td>
<td>Midterm Exam #2 Chapter 9 Homework; Handout Chapter 9</td>
</tr>
<tr>
<td>14</td>
<td>7</td>
<td>4/17-4/19</td>
<td></td>
<td>Chapter 7</td>
<td></td>
<td>Chapter 7 Homework; Handout Chapter 7</td>
</tr>
<tr>
<td>15</td>
<td></td>
<td>4/24-4/26</td>
<td></td>
<td>Final Exam Review &amp; Case Presentations</td>
<td></td>
<td>Case Presentation</td>
</tr>
<tr>
<td>16</td>
<td></td>
<td>5/03**</td>
<td>Final Exam: 4/30-5/05</td>
<td>Final Exam 3-5 p.m.</td>
<td></td>
<td>Final Exam</td>
</tr>
</tbody>
</table>

*Note that these specific homework problems listed above are NOT graded assignments as implied by the column heading, however, a large portion of each exam is dedicated to the material they cover.

**Bolded italicized dates** represent the date when the in-class paper/pencil exams will be given.
O. Course Expectations & Policies

1. Student Expectations/Responsibilities
I expect you to read the chapters and watch the related chapter lecture online prior to meeting for any group assignments. 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 assigned chapter material, watching the assigned lecture videos and asking clarifying questions if/when you still have gaps in your understanding. It is critical that you work ahead in this course in order to understand the concepts and facilitate group and classroom discussion. You should plan to spend a minimum of 4 hours studying outside of class for every 1 hour spent in class. Lastly, consistent with professional standards related to integrity, any student caught cheating on ANY graded assessment (homework, quiz, handout, project, or exam) will receive an “F” in the course without regard to their actual standing (grade) in the course.

Contribute to group-level discussions/activities and class discussions

When you interact with class members, think for a moment if your comments follow the guidelines below:

- **Think of your messages as your public speech in a face-to-face classroom.** Although your message is inserted under a specific parent message, it is your voice sent to ALL of us (not just to the author of the parent message you are responding to, or just to me). So are my messages - When I write a public message, I expect that ALL of you will hear me (i.e., read it).

- **Make clear and concise comments.** Short and meaningful comments are more important than long meaningless messages. Overly verbose contributions without quality will not be viewed favorably. Some short replies such as ‘I agree’ or ‘Huh?’ would not be appropriate either.

- **Be “interactive,” not just “active.”** I’ve observed in previous classes that some people responded to messages posted in the thread that they had started and seldom made any comments in others. Be interactive in various discussion areas.

- **Avoid dominating class discussions.** You might have been in a face-to-face classroom where one or two persons dominated the discussions. In this asynchronous classroom, all of us will participate in discussions.

- **Maintain relevancy and appropriateness to the discussion topics.** If you want to discuss unrelated topics with other classmates, please do so using your personal email. Remember this is a classroom, not a chat room.

- **Make creative and insightful contributions to discussions.** One “really neat thing” about asynchronous computer-mediated learning is that it gives you time to read and understand each other’s comments and to form clear and insightful replies. An example of unfavorable statements is “Other people have already mentioned everything, so I don’t have much to say about this.”

- **Do not be afraid of playing devil's advocate.** Encourage other people to see new perspectives. But please be civil when you disagree with others. Written words can be perceived to be much stronger than spoken words.

- **Add references from which your ideas are derived (author, journal, page...) when it is appropriate.** Feel free to introduce other relevant sources and publications to class discussions.
2. Netiquette
Discussion via Blackboard is open to all students and faculty enrolled in this course. All communication between students and faculty should remain professional and courteous. This is true of both Blackboard and email communications. Language and grammar matters, so be careful how you phrase your communication. Simplicity and directness are helpful in getting your message across (directness does not mean rudeness or angry responses to either students or faculty). It is possible to receive a failing grade ('F') for the Class Participation portion of the course if rude and unseemly communications via Blackboard and email become an issue and are not corrected. Please skim through and follow the basic rules of netiquette.

3. Grading Policies
In order for us to move through the material as a group, it is important that each of you complete your assignments on time. Late is defined as submitted any time after the published deadline. This means if you procrastinate and turn in an assignment at 11:01 pm after an 11:00 pm deadline, it is late. Only take-home exams will be accepted as late.

Late penalty schedule - in order to provide all of you with a fair, uniformed way of handling the inevitable late submissions that will occur, we will follow the following schedule:

<table>
<thead>
<tr>
<th>Time Period</th>
<th>Penalty</th>
<th>Percentage Available</th>
</tr>
</thead>
<tbody>
<tr>
<td>Day 1 (1 second - 24 hours)</td>
<td>50%</td>
<td>50%</td>
</tr>
<tr>
<td>Day 2 (24 - 48 hours)</td>
<td>20%</td>
<td>30%</td>
</tr>
<tr>
<td>Day 3 (48 - 72 hours)</td>
<td>10%</td>
<td>20%</td>
</tr>
<tr>
<td>Day 4 (72 - 96 hours)</td>
<td>10%</td>
<td>10%</td>
</tr>
<tr>
<td>Day 5 (96 - 120 hours)</td>
<td>5%</td>
<td>5%</td>
</tr>
<tr>
<td>Day 6 (120 - 144 hours)</td>
<td>2.5%</td>
<td>2.5%</td>
</tr>
<tr>
<td>Day 7 (144 - 168 hours)</td>
<td>1.5%</td>
<td>1%</td>
</tr>
<tr>
<td>After 7 days</td>
<td>NOT ACCEPTED</td>
<td>0%</td>
</tr>
</tbody>
</table>

To avoid late penalty, turn your work in on time!
Do NOT tempt fate - technology is far from perfect, and generally, it only fails when you really need it to work. To compensate for this fact all homework and handouts can be turned in early. If you play with fire and wait until the very last second to submit your work via the assignment link, you may get burned. This means that emailing me at 11:05 pm is NOT a viable excuse for a late submission. This is an easy enough problem for us to avoid - you have a full week to complete your work, so do not wait until that last second to turn it in. Late is late. Moreover, blackboard/Connect electronically submitted assignments such as homework and handouts may never be turned in after the required due date.

Life happens, but not that often.
If you have a legitimate emergency arise during the semester that is going to hinder your ability to complete work on time, you should contact me to make arrangements immediately. However, these situations should constitute legitimate emergencies AND are the exception, not the rule. That is to say, if you are in the hospital, it is probably an emergency. If you are unable to find a babysitter the day an assignment is due, then you probably should have completed the assignment ahead of time. Similarly, getting sick the day an assignment is due is a foreseeable consequence of putting off your work until the day it is due and a doctor’s excuse is not acceptable. In general, exceptions for turning in ANY graded assessments are extremely rare, and requests are UNLIKELY to be granted by the instructor.
Why am I so picky?!?
Good question. Because I believe that college is not just about giving you a content-specific education, it is about teaching you to be a productive member of society...and in the real-world, and in particular the accounting world, deadlines matter! A client can sue you for missing important deadlines. Success in the business world requires many attributes; one of which is exercising appropriate conduct in various situations. This class 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, being on-time for group meetings and assignment deadlines.

4. Professional Classroom Conduct
In addition to preparedness, students should approach all correspondence with the instructor and classmates in a professional manner. This includes but is not limited to e-mail correspondence, online posts, and group meetings. Such communication should be 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.

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

5. Instructor Expectations/Responsibilities
I check my email each weekday at approximately 9 a.m. and 8 p.m., Monday - Friday. These are the times you should expect a response from me if you send me an email. For example, if you send me an email at midnight, you should expect a response the following morning. The exception to this rule is my weekly office hours, I will generally be available for phone calls and emails during this time. Remember that other students will also be contacting me during this time, so I may not be available for the entire duration of those office hours. Also note that weekends are NOT an ideal time to contact me, because I may be unable to connect to cell or internet service. Accordingly, working ahead and being proactive is important.

In general, I will try to respond within 24 hours of receiving an email. If you have a question or comment that applies only to you (such as a question about your grade or academic progress), I prefer that you send me an email. If your question or comment applies to other students (such as a question about due dates or a comment about an assigned reading), please post to the Course Questions & Suggestions discussion forum. I will tell you about schedule changes, revisions to assignments, and other housekeeping details by posting announcements on the course site. I will usually email such announcements to all students, as well.
PART II. Institutional Academic Policies

A. Academic Integrity

Students are expected to perform according to the standards of academic honesty and integrity as outlined in the Boise State University policies. As stated in the Student Handbook, “Plagiarism in written works whether in hard copy, print or in electronic communications, will not be tolerated and may be cause for failure in the course and/or University dismissal. Academic dishonesty in any form may result in failure in the course or dismissal from the Program and/or the University.”

You must abide by the Boise State University Student Code of Conduct regarding Academic Dishonesty. You may not give or receive help on any test from any other student. You may not discuss the content of any tests with other students until all students have taken the test. This includes students who may have missed the scheduled test time due to illness or emergency. Please read carefully the Boise State University Student Code of Conduct and specifically the definition of Academic Dishonesty found in Section 18 of Article 2. You will be held to these standards in all areas of academic performance.

B. Student Online Privacy

Information in electronic form is easily reproduced and easily distributed. For this reason, it is important that you review the guidelines and limitations regarding the use of email and other technologies for your course in Boise State’s Student Online Privacy Notice.

C. Disabilities Statement

I do my best to make this course accessible. However, students with disabilities needing accommodations to fully participate in this class should contact the Disability Resource Center (DRC). All accommodations must be approved through the DRC prior to being implemented. To learn more about the accommodation process, visit the DRC’s website.

According to Blackboard’s Commitment to Accessibility webpage, the company is committed to ensuring that the Learn platform is both usable and accessible by everyone, regardless of age, ability, or situation. Blackboard measures and evaluates accessibility using two sets of standards:

- the WCAG 2.0 standards issued by the World Wide Web Consortium (W3C), and
- Section 508 of the Rehabilitation Act issued in the United States federal government.

For the Blackboard Learn 9.1 SP11 conformance statement for Web Content Accessibility Guidelines 2.0, Level AA, see the Blackboard Learn Accessibility Conformance Statement.

D. Copyright Compliance

Some of the materials in this course may be copyrighted. They are intended for use only by students registered and enrolled in this course and only for instructional activities associated with and for the duration of the course. They may not be retained in another medium or disseminated further. They are provided in compliance with the provisions of the TEACH Act. For more information, visit the eCampus Center’s page about copyright.
E. Statement of Shared Values

In addition to the policies governing academic integrity, Boise State University has adopted a Statement of Shared Values. In a culture of intellectual inquiry and debate, where the search for knowledge and discovery flourish, campus community members are expected to demonstrate civility, abide by norms of decorum, and adhere to the principles of civil discourse. Civility is expressed in the Statement of Shared Values which includes Academic Excellence, Caring, Citizenship, Fairness, Respect, Responsibility, and Trustworthiness. I encourage you to read these statements carefully and consider them when interacting with faculty, fellow students, and members of the community.

F. Downloading Course Content

Course materials may be saved or printed for use in this course only. For use beyond this class, permission must be obtained from the instructor.