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PART I. COURSE INFORMATION AND REQUIREMENTS

A. COURSE DESCRIPTION

Introduction to financial statement audits which provide the credibility necessary for the financial markets to operate. Topics include professional standards, SEC requirements for auditors in planning, evidence gathering and accumulation, and reporting. Ethical and legal considerations are also discussed.

B. INSTRUCTOR INFORMATION

Name: Eric Gooden
Office: MBEB 3107
Office Hours: Tuesday, 2:00 – 4:00 p.m.; and Thursday, 6:00 – 8:00 p.m.
Phone: 208-426-3460
E-Mail: ericgooden@boisestate.edu

C. PREREQUISITES

Admission to the College of Business and Economics, ACCT 306

D. COURSE OBJECTIVES

After finishing the course, the successful student will be able to:

1. Learning objective: Describe the relationship between the auditor and types of risk, define and contrast the financial statement assertions made by management, and describe the differences between nonassurance and assurance services including the regulatory, certification, broad objectives, and types of audits and accounting professionals performing these services.

2. Learning objective: Describe the audit standard-setting environment including regulatory bodies, rules, enforcement, ethical requirements, as well as the application of generally accepted auditing standards and elements of firm quality control systems.

3. Learning objective: List the required pre-engagement activities and describe the various elements of engagement planning process including use of specialists, analytical procedures, audit plan, materiality, types of audit procedures, and audit documentation requirements.

4. Learning objective: Describe the risk assessment process for management and auditors and distinguish between the responsibilities of auditors and management regarding the financial statements including fraud and illegal acts and evaluate the impact of various scenarios on the audit risk model.

5. Learning objective: Describe the impact of internal controls on the audit process including auditor and management responsibilities, major components and limitations of internal controls, phases of assessment, external reporting requirements, and communications of control deficiencies with management and those charged with governance.
6. **Learning objective:** Describe the audit process for the cash and revenue, acquisition and expenditure, production, and finance and investing cycles including inherent risk considerations, internal controls, substantive tests of transactions, and substantive procedures.

7. **Learning objective:** Describe the steps of the audit completion process including completing procedures, attorney letters, written representations, going-concern assessments, adjusting entries, audit documentation review, procedures for subsequent events and subsequently discovered facts, and procedures following the audit report release date.

8. **Learning objective:** Describe the auditors' decision-making process and evaluate the impact of various client situations regarding the final audit report including opinion type, modified language, and additional language or reporting requirements.

**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

2.1. 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

**F. COURSE MATERIALS**

1. **Textbook:**
   **REQUIRED**
   *Auditing and Assurance Services – 6th edition*
   Louwers, Ramsay, Sinason, Strawser, and Thibodeau
   Connect Access Card (2 year access)
   **ISBN:** 1259909018

   **Other versions such as earlier (1st-5th editions) or international versions are NOT acceptable.** It is **CRITICAL** that you get your book as soon as possible, the multiple-choice homework for each chapter as well as the chapter quizzes are done via McGraw-Hill’s Connect platform. **Below is a step-by-step process to access the eBook.**
a. Log into Blackboard and select our course. It is very important you access Connect from Blackboard the first time you access, so your account will be properly linked to the course.

b. Click on the "McGraw-Hill Higher Education" link in blackboard. This tab can be found in the "Course Management" panel of blackboard under the "Course Tools" tab.

c. Once you have completed step 2, you should see a link "Go to My Connect Section". Click on that link and you should arrive at the Connect site for the course in which you are currently enrolled.

d. Next, you should see homework assignments for Chapters 1-12 on the screen. Click on any of the links within this page. For example click "Homework Assignments", then "Chapter 1", then either of the links.

   Note: The homework cannot be completed yet, but the links will still take you into Connect where you can register and access the eBook.

e. Go through the registration process.
   You will have three options:
   (1) Enter a purchased code;
   (2) Buy access;
   (3) or start a two week trial.

   If you buy access directly here, your code will still last for 2 years.

f. You will then have access to the eBook. There will be a link in Connect to upgrade/purchase a loose-leaf version of the text if you are looking to have a paper version. Please note that the link will NOT be available if you are on the free trial (Option 3 above).

2. Lecture Videos:
   Lecture videos are available via Youtube. You can access the lecture videos by going to Blackboard under the Modules tab. In non-exam weeks, we cover one textbook chapter per week. For example, Module A (Week One) we cover Chapter 1. In each module, there will be a folder Instructor Chapter (chapter number) Lecture Video. After clicking on the folder, there will be two links that will take you to the lecture video (on Youtube) for the specific week. Each lecture video is approximately 60 minutes in length.

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 3-8 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 25-40 multiple-choice questions in your eBook at the McGraw-Hill website. For each chapter you will be required to answer all of the end of chapter multiple-choice questions in Connect as a graded assignment. 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 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 and also develop your ability to work in teams. Each Handout will be completed first individually, and then in assigned teams as a graded assignment. We will discuss this in detail under Course Modules and Activities 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 Ungraded Homework Assignments. For example, in week one the assignments listed are “1-52, -54, -58”. These numbers correspond to questions at the end of each chapter in the Louwers 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 under the Course Resources tab, in the Homework Videos folder. Each explanation video is approximately 30-60 minutes in length. Homework explanation videos are also organized by Chapter and Chapter Learning Objectives.

7. **Chapter Quizzes:** At the end of each chapter you will be required to complete a five-minute timed multiple-choice quiz via Connect at the McGraw-Hill website. Each quiz will contain five questions relating to a particular chapter. Each quiz is worth 2 points each and 24 possible (2 pts. x 12 chapters = 24 possible). With a total of 10 total points counting towards your final course grade. We will discuss this in detail under Course Modules and Activities below.

8. **Group Projects:** Group Projects are available via Blackboard under the Course Resources tab, in the Group Project: Data Analytics Files folder. Group Projects are designed to both give you an opportunity to apply course content as well as develop your ability to work in teams. After the class roster is set (after drop/add) you will be assigned a group to work for each project. These group assignments will be e-mailed out to each student. Projects may be completed early, but they will not be accepted late. We will discuss Group Projects in detail under Course Modules and Activities below.

9. **Handout Explanation Videos:** For each module, chapter handout explanation videos will be made available the Thursday (11:01 p.m. MDT) following the handout due date.

10. **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**

Auditing and Assurance Services – 6th edition  
Louwers, Ramsay, Sinason, Strawser, and Thibodeau  
Connect Access Card (2 year access)  
ISBN: 1259909018
H. ONLINE AND OTHER RESOURCES

McGraw-Hill Website

I. TECHNOLOGY RESOURCES/REQUIREMENTS

1. eCampus Resources
The eCampus Center provides a number of services and resources to help online students succeed. If you would like to receive assistance from any of the offices or services, please make contact with them as soon as possible. It is much better to start receiving these services at the beginning of the semester, rather than waiting several weeks before you initiate contact. Select the following link to learn more about the services and resources available to you through the eCampus Center.

   Boise State eCampus Center Student Support

While exploring this site, you may want to take special note of the following:

- Links to academic resources such as the Writing Center, Disability Resource Center, and Albertsons Library
- A Quick Start Guide with strategies for being successful in an online course
- Information about online tutoring services
- Computer and Technology Resources
- Tabs for Boise State Tutorials, Tutorials on the Web, Reporting Resources, and Tips for Success

2. 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.

3. 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, or other resources found listed in Module 00: Getting Started of this course.

4. 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

5. 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 Chapter One Homework via Connect found in Syllabus area 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

This course is conducted entirely online. 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 15 weekly modules. Each module will open on Friday afternoon, and all activities for that module are to be completed by Saturday 11:00 p.m. mountain time unless stated otherwise. You have this entire time 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. Audit and Assurance Services
2. Professional Standards
3. Engagement Planning and Audit Evidence
4. The Audit Risk Model
5. Internal Control Evaluation
6. Transaction Cycles:
   a. Sales and Cash receipts
   b. Acquisition and expenditure
   c. Production (Inventory)
   d. Finance and Investment Cycle
7. Completing the Audit
8. Audit Reports

Each module will provide a variety of online material, activities, discussions, and small group interactions, 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 week’s module from the Blackboard course Modules menu and use the numbered items to guide you through the module 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 in the form of MS PowerPoint presentations, online articles, materials from the BSU library, and your textbook. 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 Louwers et al. text. The specific problems are listed in the course schedule (see Course Schedule below) in the column entitled Ungraded Homework Assignments. 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.

Below is a list of all graded course activities (I-VII) as well as the total points (in parentheses) for each assessment:

1. **Chapter Quizzes (10 points)**
   There will be twelve chapter quizzes, and each quiz is worth 2 points. Quizzes are based entirely on the technical correctness of your answers. For each chapter, you will complete all quizzes on the Connect website using the blackboard course site. Because the Connect site is integrated into the Blackboard platform, Blackboard will immediately post all of the quiz grades upon submission. You can check your score by accessing My Grades in the Blackboard course menu.

   Quizzes will require you to put the concepts you have learned into practice. You should not use calculators, cell phones, or any other type of electronic device during the quizzes or reference course materials as you take quizzes. The purpose of the quiz is to test your knowledge. Research suggests that intermittent testing of learning improves long-term retention. Using references, study materials, etc., necessarily attenuates or eliminates the positive impact of these testing effects. So while I cannot stop you from “cheating” on quizzes, in the end you will be cheating yourself. Moreover, it is difficult not to have an overall quiz grade that is higher than the total possible because total quiz points available 24, are much higher than the total points possible of 10.

   In other words, your quiz grade is based on your cumulative quiz grade total. Note that total quiz grades are based on 10 out of 24 possible points. Meaning, you would need to receive less than 41.67% cumulative quiz score in order to lower your quiz grade below 100% by the end of the semester. Accordingly, students are encouraged to use the quizzes as real tests of their knowledge regarding the subject matter. Students are expected to take all of the chapter quizzes, however, students cannot earn more than the 10 points devoted to quizzes. Chapter quizzes **may only be attempted once** and are due no later than **Thursday** (of the appropriate week) at **11 p.m. MDT**.
II. Graded Homework (36 points)
There will be twelve graded homework assignments, and each homework assignment is worth 3 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 McGraw-Hill Connect course site. You will complete all graded homework on the McGraw-Hill Connect course site. **You have unlimited opportunities to answer the questions correctly.** Because the Connect site is integrated into the Blackboard platform, 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 11 p.m. MDT.

III. Chapter Handouts (48 points)
There will be twelve chapter handout assignments, and each handout assignment is worth 4 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:**
- 25% is for turning in your individual portion on-time.
- 50% is for meeting and contributing to the productivity of your group and providing the related feedback.
- 25% 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.

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 “**Chapter (1-12) Handout: Submit Initial Individual Answer**” folder. The test link will say, “**Handout #(1-12)-Individual**”. 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 11 p.m. MDT.

The group portion will be done by meeting with your group via Google Hangouts, Skype, phone, etc. My assumption is that you are all meeting and participating in a professional, collaborative, and timely manner. Accordingly these points are simply added to your grade each week. However, if a member of your group is not meeting at the agreed upon time or not constructively adding to the discussion then at least two group members need to e-mail me about the issue and we will work to rectify the manner. This should be a last resort and not your first option, accordingly, these emails should be the exception and not the rule. I will have one discussion with an individual student with regard to group work. After that point, the student will no longer will be eligible to participate in group activities (including the project) and will forfeit all future points associated with graded group work in the course.

After receiving input from your group, you will then submit your answer via blackboard. Note that your answer DOES NOT have to match your groups answer, the idea of the group is that many heads are better than one. However, you are entitled to your own opinion and can answer each question as you see fit. To enter your answers for a grade you will go to Blackboard and within the appropriate module you will click on the “Chapter (1-12) Handout: Submit Final Answer” folder. The test link will say, “Handout #(1-12)-Final”. At the bottom of that page there is a link that will take you directly to the blackboard assignment. Final handout assignments are due no later than Saturday (of the appropriate week) at 11 p.m. MDT.

IV. Group Projects (60 points)
There will be four group projects worth 15 points each. Group projects must be turned in by a representative of each group by the assigned due date. For each project, you will complete the required materials and email them to the instructor. See course schedule and due dates below. Note that there is both an individual portion and group portion of the assignment.

Grading Criteria:
25% 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
75% of your score is dedicated to the technical correctness of your group answers.

V. Midterm Examinations (160 points) and Cumulative Final Examination (180 points)
There will be three exams in this course. Two midterms worth 80 points each for a total of 160 points and a final exam worth 180 points. Exam #1 will cover Chapters 1-4. Exam #2 will cover Chapters 5-8. The final exam is cumulative, but the exam is heavily weighted (approximately 60%) toward material from Chapters 9-12. Midterms will consist of 60 questions and students will have 75 minutes to complete the exam. The final exam is 100 questions and students will have 120 minutes to complete the exam.
The exams for this class must be proctored. 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 Modules E, J, and P. The link to the exam will only be valid from Monday 12:00 a.m. until Saturday 11p.m. MDT. Exams may ONLY BE ACCESSED ONE-TIME and must be completed in ONE SESSION. 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 60, 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 50 questions. That is you can miss up to 10 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. Similarly, there will be no curves in this course. Also note that students cannot get above 50 out of 50. For example, a student who correctly answers 54 of 60 questions earns 100%, not 108%.

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 a i.d of any kind during the exams, and communication with anyone other than me is strictly prohibited.

The final exam is cumulative and required. The final exam consists of 100 multiple-choice questions. All 100 questions are equally weighted, chapters are (approximately) equally represented, and partial credit is possible. 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 midterm 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%.

VI. Module Self-Evaluation (3 points)
At the end of every week I’ll ask you to complete a Module Self-Evaluation. Each evaluation is worth ¼ of 1 point for a total of 3 points for the semester. It asks you questions about your work in the course, such as the number of hours spent per week, and participation in the discussion board. I run reports from these Module Self-Evaluations so please complete them. They are worth ¼ points each and you cannot get a "wrong" answer so answering each question honestly will earn you points.

VII. Syllabus quiz (3 points)
At the beginning of the first week I’ll ask you to complete a syllabus quiz. The quiz is worth a total of 3 points. The quiz examines your understanding of the important points noted in the syllabus.
Other Items

Discussion Forum - If you have questions about the assignments, your inquiry should be directed to the Course Questions and Suggestions discussion area in Blackboard. After you have exhausted your individual options for moving forward (do not spend 8 hours on something before you ask your question – conversely do not ask something after being stuck for 8 seconds), pose your well thought problem/question(s) to the discussion area in Blackboard.

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>Requirement</th>
<th>Points Available</th>
</tr>
</thead>
<tbody>
<tr>
<td>Syllabus Quiz (1 @ 3 pts.)</td>
<td>3</td>
</tr>
<tr>
<td>Module Self-Evaluations (12 @ ¼ pts. each)</td>
<td>3</td>
</tr>
<tr>
<td>Chapter Quizzes (12 @ 2 pts. each)</td>
<td>10*</td>
</tr>
<tr>
<td>Graded Homework (12 @ 3 pts. each)</td>
<td>36</td>
</tr>
<tr>
<td>Chapter Handouts (12 @ 4 pts. each)</td>
<td>48</td>
</tr>
<tr>
<td>Group Projects (4 @ 15 pts. each)</td>
<td>60</td>
</tr>
<tr>
<td>Midterm Examinations (2 @ 80 pts. each)</td>
<td>160</td>
</tr>
<tr>
<td>Cumulative Final Examination (1 @ 180 pts.)</td>
<td>180**</td>
</tr>
<tr>
<td>Professional Classroom Conduct</td>
<td>(See below)</td>
</tr>
<tr>
<td>Total Available</td>
<td>500</td>
</tr>
</tbody>
</table>

* There will be 12 quizzes throughout the semester, one for each chapter, your quiz score will be calculated as the highest twelve scores, out of the 10 possible. Students may not earn more than 10 total quiz points.

**The final exam is required and cumulative. Approximately 60% of the points are dedicated to the material from Chapters 9-12.

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>Module (Week)</th>
<th>Agenda</th>
<th>Ungraded Homework Assignments</th>
<th>Due for Grade*</th>
</tr>
</thead>
<tbody>
<tr>
<td>A (1)</td>
<td>Intro and Chapter 1</td>
<td>1-52, -54, -58</td>
<td></td>
</tr>
<tr>
<td>B (2)</td>
<td>Chapter 2</td>
<td>2-52, -59, -65, -66</td>
<td></td>
</tr>
<tr>
<td>C (3)</td>
<td>Chapter 3</td>
<td>3-53, -55, -58, -59</td>
<td>Group Project #1</td>
</tr>
<tr>
<td>D (4)</td>
<td>Chapter 4</td>
<td>4-59, -60, -62, -66, -67</td>
<td></td>
</tr>
<tr>
<td>E (5)</td>
<td>Exam 1 (1-4)</td>
<td>Exam 1</td>
<td></td>
</tr>
<tr>
<td>F (6)</td>
<td>Chapter 5</td>
<td>5-63, -65, -68</td>
<td>Group Project #2</td>
</tr>
<tr>
<td>G (7)</td>
<td>Chapter 6</td>
<td>6-53, -55</td>
<td></td>
</tr>
<tr>
<td>H (8)</td>
<td>Chapter 7</td>
<td>7-60, -61, -63, -64</td>
<td></td>
</tr>
<tr>
<td>I (9)</td>
<td>Chapter 8</td>
<td>8-42, -43, -44, -50</td>
<td></td>
</tr>
<tr>
<td>J (10)</td>
<td>Exam 2 (5-8)</td>
<td>Exam 2</td>
<td></td>
</tr>
<tr>
<td>K (11)</td>
<td>Chapter 9</td>
<td>9-46, -50, -54, -55</td>
<td></td>
</tr>
<tr>
<td>L (12)</td>
<td>Chapter 10</td>
<td>10-51, -53, -56</td>
<td></td>
</tr>
<tr>
<td>M (13)</td>
<td>Chapter 11</td>
<td>11-54, -55, -57, -59, -61</td>
<td>Group Project #3</td>
</tr>
<tr>
<td>N (14)</td>
<td>Chapter 12</td>
<td>12-45, -48, -52, -53</td>
<td></td>
</tr>
<tr>
<td>O (15)</td>
<td>Audit Panel: Date and Time to be announced</td>
<td>Group Project #4</td>
<td></td>
</tr>
<tr>
<td>P (16)</td>
<td>Final Exam</td>
<td>Final Exam 2</td>
<td></td>
</tr>
</tbody>
</table>

*Note that each week there will be a graded homework assignments and quizzes for each chapter in the book. Similarly, the chapter handout assignments are also due on a weekly basis.

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
One of the many advantages to taking courses online is that it affords you a degree of flexibility in when and how you complete your assignments that might be more challenging to achieve in a face-to-face classroom setting. However, taking courses online does not mean that you have the autonomy to do and submit the work when you wish.

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.

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, quizzes, 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.

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.