# Accounting 505: Advanced Auditing Syllabus

Boise State University, College of Business and Economics  
Section 4201, Fall 2017

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PART I. COURSE INFORMATION AND REQUIREMENTS

A. COURSE DESCRIPTION

Introduction to additional topics related to financial statement audits which provide the credibility necessary for the financial markets to operate. Topics include legal liability, attributes sampling, variables sampling, other public accounting services, professional ethics, professional responsibilities, auditing and information systems, and different types of audits (e.g., forensic, governmental, internal). Additionally, advanced audit allows students to develop their research, verbal, and written communication skills using applied methods.

B. INSTRUCTOR INFORMATION

Name: Eric Gooden
Office: MBB 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) Online Program, ACCT 405

D. COURSE OBJECTIVES

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

1. **Learning objective:** Identify and describe auditors’ exposure to lawsuits and loss judgments. Specify the characteristics of auditors’ liability under common law and cite some specific case precedents. Describe auditors’ liability to third parties under statutory law. Specify the civil and criminal liability provisions of the Securities Act of 1933. Specify the civil and criminal liability provisions of the Securities Exchange Act of 1934. Understand recent developments that affect auditors’ liability to clients and third parties.

2. **Learning objective:** Understand the basic principles of sampling, including the differences between statistical and nonstatistical sampling and sampling and nonsampling risk. Understand the basic steps and procedures used in implementing a sampling plan. Identify the two situations in which sampling is used in an audit. Understand how the basic steps and procedures used in a sampling plan apply to an audit.

3. **Learning objective:** Identify the objectives of attributes sampling, define deviation conditions, and define the population for an attributes sampling application. Understand how various factors influence the size of an attributes sample and how to determine the sample size for an attributes sampling application. Identify various methods of selecting an attributes sample. Evaluate the results of an attributes sampling application by determining the upper limit rate of deviation. Define how to use sequential sampling, discovery sampling, and nonstatistical sampling in attributes testing.
4. **Learning objective:** Define variables sampling and understand when it is used in the audit. Understand the basic process underlying monetary unit sampling (MUS) and when to use MUS. Identify the factors affecting the size of an MUS sample and calculate the sample size for an MUS application. Evaluate the results for an MUS sample by calculating the projected misstatement, incremental allowance for sampling risk, and basic allowance for sampling risk. Understand the basic process underlying classical variables sampling and the use of classical variables sampling in the audit. Understand the use of nonstatistical approaches to variables sampling.

5. **Learning objective:** Explain and provide examples of different types of engagements performed by public accountants including attestation engagements. Describe reviews, compilations, and preparation of unaudited financial statements and prepare appropriate reports given specific factual circumstances. Explain auditors’ responsibilities related to reporting on interim financial information. Define, explain, and give examples of other special reports provided by auditors, including specified elements of financial statements, special-purpose frameworks, and application of requirements of appropriate financial reporting frameworks. Explain and provide examples of assurance services engagements.

6. **Learning objective:** Understand ethics and professional responsibilities. Understand general ethics and a series of steps for making ethical decisions. Reason through an ethical decision problem using the imperative, utilitarian, and virtue theories of moral philosophy. Identify the different entities that make ethics rules for CPAs and public accounting firms. With reference to American Institute of Certified Public Accounting (AICPA), Government Accountability Office (GAO), Public Company Accounting Oversight Board (PCAOB), and Securities and Exchange Commission (SEC) rules, analyze factual situations and decide whether an accountant’s conduct does or does not impair independence. With reference to AICPA rules on topics other than independence, analyze factual situations and decide whether an accountant’s conduct does or does not conform to the AICPA Code of Professional Conduct. Explain the types of penalties that can be imposed on accountants.

7. **Learning objective:** Define and describe different types of audits. Define internal auditing, describe internal audit institutions (e.g., the IIA), describe how internal auditors interact with independent auditors, explain internal auditors’ independence problems, and list features of internal reports. Define governmental auditing, describe governmental audit institutions (e.g., the GAO), describe how governmental auditors interact with independent auditors, explain governmental auditors’ independence problems, and list features of governmental audit reports. Explain the function of standards and measurements in economy, efficiency, and program results audits. Describe the Single Audit Act of 1984 in relation to audits of governmental fund recipients. Define fraud examination and describe various engagements performed by fraud examiners. Describe the elements necessary for a successful fraud examination and explain the differences in the way fraud examiners and external auditors handle evidence. Describe the ways accountants can assist in prosecuting fraud perpetrators.

8. **Learning objective:** Identify how the use of an automated transaction processing system affects the audit examination. Provide examples of general controls and understand how these controls relate to transaction processing in an accounting information system. Provide examples of automated application controls and understand how these controls relate to transaction processing in an accounting information system. Describe how the audit team assesses control risk in an IT environment. Identify how audit teams perform tests of controls in an IT environment. Describe the characteristics and control issues associated with end-user and other computing environments. Define and describe computer fraud and the controls that can be used to prevent it.
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 – 7th edition*
   Louwers, Blay, Sinason, Strawser, and Thibodeau
   Connect Access Card (2 year access)

   There are two ISBN’s for this text depending on where (BSU bookstore or McGraw-Hill) you choose to buy the text, with slightly different prices (see approximate prices below), and both come with 2-year connect access.

   **BSU Bookstore:**
   ISBN: 9781260149326
   Approximate Price: $218.31 (all digital option)

   **McGraw-Hill Website:**
   ISBN: 9781259731587
   Price: $137.50 (digital text and Connect) + $60 (optional loose leaf text) = $197.50

   Other versions such as earlier (1st-6th 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 Modules A-H on the screen.** Click on any of the links within this page. For example click "Homework Assignments", then "Module C Homework", 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 most **non-exam weeks**, we cover one textbook chapter per week. For example, in week two we cover Module C: Legal Liability. For each week that we cover a new chapter from the textbook, there will be a folder **Instructor Module (A-H) 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 Module (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.

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 Module (A-H). 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 25-40 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 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 module (chapter) there are homework assignments listed in the course schedule (see Course schedule below) under the column Due for Grade. For example, in week one the assignments listed are “C-65, -66, -67, -73”. 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 Explanation Videos folder. There are separate explanation videos for each listed assignment and each video is approximately 5-20 minutes in length.

7. 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.

8. 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. You can access these videos by going to Blackboard under the 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. Handouts Explanation Videos are made available after students turn-in their handout assignments for a grade.

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 – 7th edition
Louwers, Blay, Sinason, Strawser, and Thibodeau
Connect Access Card (2 year access)
BSU Bookstore ISBN: 9781260149326

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 7 units broken into 17 different sections. Each section 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 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. Legal Liability
2. Overview of Sampling
3. Attributes Sampling
4. Variables Sampling
5. Other Public Accounting Services
6. Professional Ethics and Professional Responsibilities
7. Internal Audits, Governmental Audits, and Fraud Examinations
8. Auditing and Information Systems

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 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 Due for Grade. 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 as implied by the column heading, 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 first week is to set meeting times for group assignments (see the syllabus for important due dates and times).

**There are three categories of assignments that require students to meet in groups and they are.**

1) Chapter Handouts (8 assignments)
2) Class Project (4 projects)
3) Video 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 **16 points** (80% of 20 points possible) for each **Audit Case Study** and you will only see **20 points** (80% of 25 points possible) for each of **Class Project**. At the end of the semester you will be given a Total Group Participation, the total possible points for this course is $6.4 \text{ (handouts)} + 20 \text{ (case studies)} + 20 \text{ (class projects)} + 10 \text{ (video presentation)} = 56.4$. Note that this amounts to 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. Section Self-Evaluations (10 points)
At the end of every non-exam week (except dead week) I’ll ask you to complete a section self-evaluation. Each evaluation is worth 1 point for a total of 10 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. These evaluations are worth 1 point each and you cannot get a "wrong" answer so answering each question honestly will earn you points. Section Self-Evaluations are due no later than Saturday (of the appropriate week) at 11 p.m. MDT.

III. Graded Homework (24 points)
There will be eight 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 Saturday (of the appropriate week) at 11 p.m. MDT.

IV. Chapter Handouts (64 points)
There will be eight chapter handout assignments, and each handout assignment is worth 8 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 (A-H).

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 (A-H)” 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 **Saturday** (of the appropriate week) at **11 p.m. MDT**.

V. Video Presentation (40 points)

Additionally, student groups will develop a video presentation of 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. In addition, students should discuss what rule(s) of professional conduct were or may have been violated by the auditors in each case, citing relevant professional standards. 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. Both the written and video portions of the case are due no later than **11 p.m. on December 9th**.

VI. Class Projects (160 points)

We will be completing a class project which will be a mock audit of a publicly traded company. The project is divided into four parts based on major subsections of an audit timeline. Students will complete the projects in groups of two or three. Projects are due at **11 p.m. on the Saturday of the week that they appear on the course schedule in the column entitled, “Assignments Due for Grade”**.

All of the Class Project materials are available via Blackboard under the **Course Resources** tab, in the **Class Project** folder.

VII. Midterm Examinations (200 points)

There will be two exams given during the semester. Each exam covers 4 chapters. Exams will consist of multiple-choice, fill-in-the-blank, matching, true/false, and short answer questions. Each student will have 75 minutes to finish the “in-class” portion of the exam. In addition, a portion of each exam will be take-home. **Students should adhere to appropriate ethical and integrity standards and complete any take-home exam on their own.** The take-home portion will be due by the same time and date as the proctored exam (see below).

The **“in-class” 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.
Proctored 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 50 questions each and each chapter is approximately equally represented. Questions are equally weighted and partial credit is possible. Overall scores are based on your performance on the best 40 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. Similarly, there will be no curves in this course. Also note that students cannot get above 40 out of 40. For example, a student who correctly answers 44 of 40 questions earns 100%, not 108%.

You are not allowed to use 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.

VIII. 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 inappropriate or offensive communications with classmates and/or the instructor or otherwise creating distractions that are excessively disruptive to the course learning environment.

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.

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>Points Available</th>
<th>Syllabus Quiz (1 @ 2 pts.)</th>
<th>Section Self-evaluations (10 @ 1 pt. each)</th>
<th>Homework (8 @ 3 pts. each)</th>
<th>*Chapter Handouts (8 @ 8 pts. each)</th>
<th>*Video Presentation</th>
<th>Class Project (4 @ 40 pts. each)</th>
<th>Exams (2 @ 100 pts. each)</th>
<th>Professional Classroom Conduct (See above)</th>
<th>Total Available</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>10</td>
<td>24</td>
<td>64</td>
<td>40</td>
<td></td>
<td>160</td>
<td>200</td>
<td></td>
<td>500</td>
</tr>
</tbody>
</table>

*As 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>Units</th>
<th>Dates</th>
<th>Agenda¹</th>
<th>Due for Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>1</td>
<td>8/21- 8/27</td>
<td>Course Introduction</td>
<td>Syllabus Quiz</td>
</tr>
<tr>
<td>2</td>
<td>2</td>
<td>8/28 - 9/03</td>
<td>Module C</td>
<td>Module C Homework (Connect); C-65, -66, -67, -73; Handout C</td>
</tr>
<tr>
<td>3</td>
<td>2</td>
<td>9/04 - 9/10</td>
<td>Module E</td>
<td>Module E Homework (Connect); E-55, -58, -59, -60; Handout E</td>
</tr>
<tr>
<td>4</td>
<td>2</td>
<td>9/11 - 9/17</td>
<td>Module F</td>
<td>Module F Homework (Connect); F-53, -63, -68; Handout F</td>
</tr>
<tr>
<td>5</td>
<td>3</td>
<td>9/18 - 9/24</td>
<td>Module G</td>
<td>Module G Homework (Connect); G-47, -53, -61, -69, -72; Handout G</td>
</tr>
<tr>
<td>6</td>
<td></td>
<td>9/25 - 10/01</td>
<td>Exam Review</td>
<td>Class Project #1: Tab 1</td>
</tr>
<tr>
<td>7</td>
<td></td>
<td>10/02 - 10/08</td>
<td></td>
<td>Exam #1</td>
</tr>
<tr>
<td>8</td>
<td>4</td>
<td>10/09 - 10/15</td>
<td>Module A</td>
<td>Module A Homework (Connect); A-43, -47, -49, -56; Handout A</td>
</tr>
<tr>
<td>9</td>
<td></td>
<td>10/16 - 10/22</td>
<td></td>
<td>Class Project #2: Tab 2</td>
</tr>
<tr>
<td>10</td>
<td>5</td>
<td>10/23 - 10/29</td>
<td>Module B</td>
<td>Module B Homework (Connect); B-47, -51, -53, -57; Handout B</td>
</tr>
<tr>
<td>11</td>
<td></td>
<td>10/30 - 11/05</td>
<td></td>
<td>Class Project #3: Tabs 3-9</td>
</tr>
<tr>
<td>12</td>
<td>6</td>
<td>11/06 - 11/12</td>
<td>Module D</td>
<td>Module D Homework (Connect); D-43, -50, -52, -59; Handout D</td>
</tr>
<tr>
<td>13</td>
<td></td>
<td>11/13 - 11/19</td>
<td>Module H</td>
<td>Module H Homework (Connect); H-41, -42, -43; Handout H</td>
</tr>
<tr>
<td></td>
<td></td>
<td>11/20 - 11/26</td>
<td></td>
<td>NO CLASSES THANKSGIVING BREAK</td>
</tr>
<tr>
<td>14</td>
<td>7</td>
<td>11/27 – 12/03</td>
<td></td>
<td>Class Project #4: Tab 10</td>
</tr>
<tr>
<td>15</td>
<td></td>
<td>12/04 - 12/10</td>
<td>Exam Review</td>
<td>Video Presentation</td>
</tr>
<tr>
<td>16</td>
<td></td>
<td>12/11 – 12/17</td>
<td></td>
<td>Exam #2</td>
</tr>
</tbody>
</table>

¹Note 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.

¹ Modules relate to the Louwers et al. text.
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 matter, 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.** 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.