Course Description

This course is designed to assist undergraduate accounting students in gaining understanding of important legal issues and laws that affect accountants and their practice - that is, the “legal environment” in which accountants operate. During the course we will examine a wide range of factual scenarios so that students will increase their ability to identify and analyze legal issues and can make informed decisions when confronted with legal concerns in their accounting practice.

Course Learning Outcomes

A student who successfully completes Law for Accountants will be able to:

1. Apply the requirements for a valid, enforceable contract and determine whether performance is complete and, if not, available remedies for a breach in order to select proper accounting treatment.

2. Explain to future clients how they can reduce their risk of lending money to borrowers and recover payment when a borrower files bankruptcy.

3. Analyze the legal implications of agency relationships for accounting purposes.

4. Explain the legal distinctions between the different forms of business entities to assist future clients in selecting the appropriate business form to meet their specific needs.
Course Format

GENBUS 305 is presented in an active learning format. Students will acquire knowledge through reading the assigned material and develop their understanding of the material through online exercises in MindTap. During class, the Professor will facilitate learning by presenting interactive individual and group exercises which require students to apply this new knowledge and understanding gained from the readings and online exercises.

Active learning provides an opportunity for all students to be involved and creates an energetic and fun learning environment. Considerable research in cognitive science and the scholarship of teaching and learning have established that students learn far more through active learning than from simply watching and listening to lectures. Thus, the Professor will spend little time telling students what they need to know. Rather, students will spend classroom time discovering what they need to know through activities that require students to think, solve, interpret, and do more than simply watch, listen and take notes. The Professor will provide opportunities for students to learn. It is the responsibility of the student to take advantage of them.

The Professor will assign students to a group on the first day of class. The group assignments will change at least once during the course so that students have an opportunity to teach and learn from a diverse cross section of their peers.

Required Text / MindTap

The required textbook is BUSINESS LAW AND THE REGULATION OF BUSINESS, by Mann and Roberts (12th edition). And students will need to purchase an online subscription to MindTap to access/submit homework assignments. The Boise State University Bookstore sells a loose-leaf version of the text and an access code for MindTap as a bundle. Please note: if you choose to obtain the free two week trial and it ends before you can submit a MindTap assignment(s) prior to the deadline, the Professor will not extend the deadline or make any other accommodations for the missed assignment(s).

It is strongly recommended that students obtain a loose-leaf or other hard copy of the text to bring to class, as it is difficult and time consuming to try to complete the active learning assignments while viewing an online version of the textbook on a cell phone.

Additional materials will be posted on Blackboard throughout the semester. Students will need to print and bring these materials to class in order to participate in the active learning exercise.
Grading / Exams

Your grade will be based upon MindTap homework assignments, active learning classroom participation, ten out of twelve in-class pop quizzes, and four in-class exams.

MindTap homework assignments. The assignments and due dates are posted in the course schedule. These are online assignments designed to familiarize students with the material before class, so that students can actively engage in the in-class activities and discussion. The assignments consist of a Chapter Review (set of 10 questions that guide the student through the chapter material), Video Exercises (video dramatizations that cover “real-world” business law topics followed by approximately 5 questions), Brief Hypotheticals (10 multiple-choice questions that require students to apply business law concepts in the context of brief hypothetical scenarios), and Legal Reasoning (3-5 case problem questions to help students improve their critical thinking skills).

Each assignment is scored separately. The maximum points for each Chapter Review, Brief Hypothetical and Legal Reasoning are 10 points, respectively (i.e., 30 points for all three exercises per Chapter). The video exercises are worth a maximum of 5 points each. The due dates for online submission are outlined in the course schedule. **Failure to submit the assignment on or before the due date will result in zero points.** Therefore, students must plan ahead for known and unforeseen contingencies and not wait until the last minute to complete and submit the assignments. **Additional time beyond the due date to complete the assignment will not be given. No exceptions.**

Active learning participation. Students are expected to be prepared for class, to take responsibility for their own learning, to contribute intelligently to discussions, and to prepare thoroughly for pop quizzes, exams and participation in active learning exercises.

**These are not attendance points.** Participation in active learning exercises will require students to work independently or in their assigned group and to give a brief presentation/report out to the class. Students are required to participate and contribute to the group and class analysis and discussion. **Students who are unprepared or who fail to intelligently contribute to their group will not receive participation points.**

Pop quizzes. In an effort to ensure that students read and are prepared to participate in and contribute to the individual and group active participation exercises, pop quizzes will be given in class. The maximum score for each pop quiz is 10 points. The top ten scores out of twelve pop quizzes will count toward the final grade. If a student is not in class on the day the pop quiz is given, for whatever reason, that will simply be one of the two pop quiz scores dropped. **Students will not be allowed to make-up a missed pop quiz. No exceptions.** There is no reason for make-up pop quizzes because only ten out of twelve pop quizzes count toward the final grade.
**Exams.** There are four exams (including the final exam), each worth 100 points, and consisting of short answer essay questions. Exams are closed book and closed notes. Exams are not cumulative; however, concepts covered in earlier material will carry over and apply to new material and, therefore, are fair game for the exam.

Exam dates are outlined in the course schedule. Students are encouraged to note these exam dates and are expected to sit for the exam during the scheduled date/time. The first three exams will be given during regularly scheduled class meeting times and the final is scheduled in accordance with the University final exam schedule. Therefore, there is no excuse for a student to miss an exam. Make-up exams are highly unlikely to be given. If an exam is missed due to illness, the student must notify me immediately (i.e., the moment the decision is made not to attend class and take the exam) and provide a doctor's note before I will consider whether to allow for the opportunity to take a make-up exam. My decision to consider whether to allow for a make-up exam is purely discretionary and does not guarantee that I will allow for a make-up exam. If a make-up exam is allowed, the exam will not be the same as the exam given to rest of the class and must be taken before the next scheduled class date after the student is permitted to return to the University.

Grades are calculated as follows:

- **MindTap assignments**  
  Percentage of final grade: 15%
- **Active learning participation**  
  Percentage of final grade: 15%
- **Pop quizzes (10)**  
  Percentage of final grade: 10%
- **Exams (4)**  
  Percentage of final grade: 60%

At the end of the semester, grades will be assigned as follows:

- **A+**  
  97-100%
- **A**  
  93-96.99%
- **A-**  
  90-92.99%
- **B+**  
  87-89.99%
- **B**  
  83-86.99%
- **B-**  
  80-82.99%
- **C+**  
  77-79.99%
- **C**  
  73-76.99%
- **C-**  
  70-72.99%
- **D+**  
  67-69.99%
- **D**  
  63-66.99%
- **D-**  
  60-62.99%
- **F**  
  below 60%
Student Conduct and Academic Integrity

Students are expected to exhibit behavior that reflects Boise State’s Statement of Shared Values (http://deanofstudents.boisestate.edu/statement-of-shared-values/) which is characterized by academic excellence, caring, citizenship fairness, respect, responsibility and trustworthiness.

And students in this course are expected to uphold standards outlined in the Boise State University Student Code of Conduct (http://deanofstudents.boisestate.edu/student-code-of-conduct/). Any work submitted by a student in this course will be the student’s own work. Collaboration is allowed for group active learning exercises; however, each student is expected to meaningfully contribute to the group. Cheating, copying, or plagiarism will result in an "F" for the course, in accordance with Boise State University policy.

Laptops and other mobile devices can be used in class for note-taking, participation in active learning exercises, and the Blackboard course site for this course only. Use of laptops and other mobile devices for Facebook, YouTube, email, other coursework, etc. will not be tolerated.

Active Learning Classroom Environment

We are fortunate that students in this class represent a rich variety of backgrounds and perspectives. Professor Vos is committed to providing an atmosphere for learning that respects diversity which is particularly important in an active learning classroom. In order to receive the full benefit of learning from the unique backgrounds and perspectives of peers, all students are expected to:

- Share their unique experiences, values and beliefs;
- Be open to the views of others;
- Honor the uniqueness of their colleagues;
- Appreciate the opportunity that we have to learn from each other in this classroom;
- Value each other’s opinions and communicate in a civil manner;
- Keep confidential discussions that the classroom has of a personal (or professional) nature; and
- Use this opportunity together to discuss ways in which we can create an inclusive environment in this course and across the campus community.

Accommodations for students with disabilities

Students with disabilities needing accommodations to fully participate in this class should contact the Educational Access Center (EAC). All accommodations must be approved through the EAC prior to being implemented. To learn more about the accommodation process, visit the EAC’s website at https://eac.boisestate.edu/new-eac-students/.
Boise State University Legal Services for Students

The Associated Students of Boise State University (ASBSU) provides FREE ATTORNEY CONSULTATIONS with a local private lawyer for most legal problems you may have. This service is available to all full fee/activity fee paying students of Boise State. Topics eligible for discussions include the following:

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<th>Landlord/Tenant problems</th>
<th>Insurance claims</th>
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<tr>
<td>Small claims court</td>
<td>Automobile accidents/Personal Injury</td>
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<tr>
<td>Divorce/Family Law</td>
<td>Guardianship and Conservatorships</td>
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<tr>
<td>Child Custody/Child Support</td>
<td>Probate</td>
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<tr>
<td>DUI</td>
<td>Adoptions/Name change</td>
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<tr>
<td>Collection &amp; Debt Problems</td>
<td>Workman’s Compensation Claims</td>
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<td>Wills</td>
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An attorney is available every Monday and Thursday through the Fall and Spring semesters from 9:00am to 2:00 p.m. by appointment only. Walk-in appointments are not accepted. To schedule an appointment online visit: [https://deanofstudents.boisestate.edu/asbsu-legal-services/](https://deanofstudents.boisestate.edu/asbsu-legal-services/). For additional information or assistance, contact the Office of the Dean of Students at (208) 426-1527.

**Modification of the Syllabus and Course Schedule**

The syllabus and/or schedule may be modified at any point during the semester. Revisions will be documented in an announcement on the Blackboard course site.