ACTG 661-01
Accounting Law and Ethics


The instructors may modify the syllabus and schedule from time to time to meet what the instructors deem to be the needs of the class.

Course Schedule: Please see the attached Course Schedule for reading, individual, and group assignments. All students are expected to have read all chapters and cases and completed all questions, problems, and assignments before class on the assigned date.

Attendance and Participation Policy: Class attendance and participation is an important element of the course, as you will notice upon review of the sections related to grading. You are expected to participate fully in individual and group activities during and outside of class time. Masters level students are expected to attend all class sessions.

Late Work and Makeup Policy: Late and makeup exams, quizzes, and assignments are not permitted unless you have contacted one of the instructors in advance and the instructor has agreed to an alternative.

Grading:
Grades will be determined based upon your performance in the following areas:
Quizzes and Quiz Corrections: 35%
Final Examination: 25%
Individual Participation: 20%
Group Participation: 20%
TOTAL: 100%

NOTE: Individual participation grades will be based on your attendance, involvement, and presentations during class. Group participation grades will be based on your evaluations from peers and your contributions to presentations during class.

Grading Option: The course is offered for traditional letter grade only. Instructors may use the + and – grading option where warranted.
Grading Policy:
Grading will be based on a percentage system. The letter grades will be as follows:
A = 90.0%-100%
B = 80%-less than 90.0%
C = 70%-less than 80.0%
D = 60%-less than 70.0%
F = less than 60%

NOTE: You will be graded by the instructors based upon a curve based upon their experience. Your class participation, group participation and evaluation, your group’s performance, your quiz performance and your exam performance will all be considered.

Calculators: It is unlikely that you will need a calculator; however, the following calculator policy applies:
- Only HP10B or HP10BII or TI BAII or TI BAII+ may be used during exams.
- No excuses if your calculator does not work during an exam. You will finish the exam without one in the same allotted time. You may not share with another.

Other important notes and policies:
• Last day to drop is 45th instruction day. No drops will be signed after this date.
• Aside from quiz corrections, there are no extra assignments to improve grades.
• Instructors may use the + and – grading option where warranted.

Disability Services for Students: Students with disabilities may request reasonable accommodations by contacting me. The University of Montana assures equal access to instruction through collaboration between students with disabilities, instructors, and Disability Services for Students (DSS). “Reasonable” means the University permits no fundamental alterations of academic standards or retroactive modifications. For more information, please consult http://www.umt.edu/disability.

Incomplete Policy: Incomplete is not a grading option to be exercised at the discretion of students. Incompletes are not given for failing grades. See the university catalog for the conditions under which an incomplete may be given. A mark of incomplete may be assigned students when a) they have been in attendance and doing passing work up to three weeks before the end of the semester; and b) for reasons beyond their control and which are acceptable to the instructor, they have been unable to complete the requirements of the course on time. Negligence and indifference are not acceptable reasons.
**School of Business Administration Mission Statement**
The University of Montana's School of Business Administration is a collegial learning community dedicated to the teaching, exploration, and application of the knowledge and skills necessary to succeed in a competitive marketplace.

**Masters of Accountancy Mission Statement**
The Masters of Accountancy program provides breadth and depth in accounting, taxation, and business to develop a high level of understanding, skill and leadership capability for advancement in the accounting profession and other related business careers.

**MAcct Assessment and Assurance of Learning Goals**
As part of our assessment process and assurance-of-learning standards, the Accounting Faculty has adopted five learning goals for our MAcct students. MAcct students will:
1) Obtain a deeper mastery of technical accounting competencies;
2) Understand the role of the accounting profession in business and the economy, along with the importance of professionalism and ethics in carrying out this role;
3) Communicate effectively through both written and verbal means;
4) Demonstrate a high level of critical thinking skills;
5) Be prepared for certification as a CPA.

**Academic Integrity**
The Provost and Vice President of Academic Affairs has announced that the Academic Officers of The University of Montana have determined that the following statement must be present on every course syllabus.

All students must practice academic honesty. Academic misconduct is subject to academic penalty by the course instructor and/or a disciplinary sanction by the University.

All students need to be familiar with the Student Conduct Code. The Code is Available for review online at http:www.umt.edu/SA/VPSA/index.cfm/page/1321.