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### ACCT 661.01: Accounting Law and Ethics

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ACCT 661-01  
Accounting Law and Ethics  
Spring 2008

Instructors: Michael Harrington Office: GBB 374  
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Class hours: 8:10 – 10:00 Tuesdays and Thursdays GBB 202  
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Required Text: Smith & Roberson's Business Law, 13th Edition, West Publishing

<i>Date</i>	<i>Chapter</i>	<i>Topic</i>	<i>Cases</i>	<i>Questions</i>	<i>Problems</i>	<i>Group</i>	
Jan. 22		Introduction to Course					
		Introduction to case briefing pp. 10 & 12					
		Introduction to modified AAA Ethics Analysis					
	Ethics	<b>“To accept or not to accept”</b>				All	
Jan. 24	Ethics	<b>“To accept or not to accept”</b>				All	
	1	Introduction to Law	1			All	
				1 thru 10		All	
	2	Business Ethics/Social Responsibility of Business				3	A
						4	B
						6	C
						7	D
					8	E	
Jan. 29	7	Torts	2			A	
			1			B	
			3			C	
			4			D	
				1		E	
				3		A	
					2	B	
					12	C	
					17	D	
					19	E	
			Jan. 31	8	Negligence and Strict Liability	1	
3						B	
	1					C	
	3					D	
	4					E	

<i>Date</i>	<i>Chapter</i>	<i>Topic</i>	<i>Cases</i>	<i>Questions</i>	<i>Problems</i>	<i>Group</i>
				5		A
					2	B
					9	C
Feb. 5	9	Introduction to Contracts	1			F
			3			G
					2	H
	10	Mutual Assent	2			I
			3			J
					2	F
					4	G
	11	Conduct Invalidating Assent	1			H
			4			I
				2		J
				4		F
				2	G	
				7	H	
Feb. 7	12	Consideration	1			I
			3			J
				1		F
				4		G
					1	H
					2	I
	13	Illegal Bargains	2			J
			3			F
				1		G
				4		H
					1	I
					2	J
Feb. 12	14	Contractual Capacity	2			F
			4			G
				1		H
				4		I
					1 & 11	J
					12	F
	15	Contracts in Writing	2			G
			3			H
				1		I
					4	J
					9	F
					15	G

Feb.14	16	Third Parties to Contracts	1			H
			3			I
				1		J
					1	F
					2 & 15	G
	17	Performance, Breach and Discharge	3			H
			4			I
			5		J	
				14	F	
Feb. 19	18	Remedies	2			K
			4			L
			5			M
				3		N
				4	2	O
					3	K
					11	L
Feb. 21		Corporate Gov. & Sarbanes Ox.		Handout		All
		Ethics Videos				All
Feb. 26	19	Relationship of Principal and Agent	1			M
			2			N
			3			O
					2	K
					4	L
					11	M
	20	Relationship with Third Parties	1			N
			2			O
			3			K
					5	L
		9	M			
Feb. 28	21	Introduction to Sales & Leases	1			N
			2			O
			3			K
				1		L
				4		M
					1 & 2	N
					3 & 4	O
	22	Performance	2			K
			3			L
			4			M
		2	N			
		3	O			

					1 & 2	K
					4 & 11	L
Mar. 4	23	Transfer of Title and Risk of Loss	1			P
			2			Q
					1	R
					4	S
					9	T
	24	Products Liability: Warranty and Strict Liability	1			P
			3			Q
			4			R
			5			S
					4	T
					6	P
Mar. 6	25	Sales Remedies		1-2		Q
				3-4		R
				5	1	S
					4	T
		Ethics Case				All
Mar. 11	26	Negotiable Instruments - Form and Content	1			P
			3			Q
				2 & 3		R
				4		S
					4 & 8	T
	27	Transfer	2			P
					3	Q
					4	R
					7	S
Mar. 13	28	Holder in Due Course	2			T
			3			P
					2	Q
					7	R
					8	S
	29	Liability of Parties	3			T
					1	P
					5	Q
Mar. 18	30	Bank Deposits, Collections and Funds Transfers	3			U
					2	V
					8	W
		Ethics Case				All
Mar. 20	38	Secured Transactions and	2			X

		Suretyship	3			Y	
			4				U
				2			V
				3			W
				4			X
					5		Y
					10		U
Mar. 24- Mar. 28		Spring Break				All	
April 1	39	Bankruptcy	1			V	
			2				W
				5			X
				2			Y
					9		U
April 3	44	Securities Regulation		1		V	
			1				W
			2				X
				3			Y
			3				U
			4				V
					10		W
					3		X
April 8 GBB - EBR 8 am - Noon		Ethics Case				All	
April 10 GBB - EBR 8 am - Noon		Final Exam				All	

Other important notes and policies:

- Last day to drop is March 4. No drops will be signed after this date. (NOTE: This date is too late for a refund.) Last day for partial refund is February 11.
- There are **no extra assignments** to improve grades
- We may use the + and – grading option where warranted.
- **Calculators**
  - Only HP10B or HP10BII or TI BAI or TI BAI+ 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.
- **Incompletes** are not given for failing grades. See the university catalog for the conditions under which an incomplete may be given.
- There are **neither makeup exams nor makeup quizzes** unless you contact one of us in advance and we agree to an alternative.
- You will be graded upon your performance on exams, quizzes, class response, group participation, class performance and the instructors' evaluation thereof.
- **Basic grading standard**

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.
- The instructors **may modify the syllabus** from time to time to meet what the instructors deems to be the needs of the class

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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>.*