



Credit Hours: 3

Contact Hours: This is a 3-credit course, offered in accelerated format. This means that 16 weeks of material is covered in 8 weeks. The exact number of hours per week that you can expect to spend on each course will vary based upon the weekly coursework, as well as your study style and preferences. You should plan to spend 14-20 hours per week in each course reading material, interacting on the discussion boards, writing papers, completing projects, and doing research.

COURSE DESCRIPTION AND OUTCOMES

COURSE DESCRIPTION:

This course focuses on the use of business intelligence (BI) in accounting practices and procedures involved with special accounting and reporting situations for corporations and partnerships. Students will develop skills in analyzing business combinations, financial statements consolidations, accounting and analysis of international transactions, measurement and translation of financial statements of foreign subsidiaries, foreign currency accounting, and hedging; accounting for partnerships; and corporations in financial difficulties.

COURSE OVERVIEW:

This course is designed to explain the business combinations and the various methods of accounting used to prepare consolidated financial statements and to describe the purpose of elimination entries in preparing a consolidated worksheet of a business. Students also learn how to analyze consolidation and acquisition of businesses, investigate consolidated financial statements and evaluate the formation, operation and liquidation of partnerships. Finally, the course will cover accounting for foreign currency translations and foreign subsidiaries consolidation.

COURSE LEARNING OUTCOMES:

1. Describe the various accounting principles and methods related to preparing consolidated financial statements.
2. Analyze the consolidation process concerning ownership percentage and asset valuation.
3. Prepare consolidated financial statements per US GAAP and contrast them with IFRS.
4. Examine partnership formation, operation dissolution and liquidation transactions.
5. Assess foreign currency transactions.
6. Construct the consolidation of foreign subsidiaries financial statements using remeasurement and translation methods.
7. Explore non-judicial remedies and judicial remedies for corporations in financial difficulty.

PARTICIPATION & ATTENDANCE

Prompt and consistent attendance in your online courses is essential for your success at CSU-Global Campus. Failure to verify your attendance within the first 7 days of this course may result in your withdrawal. If for some reason you would like to drop a course, please contact your advisor.

Online classes have deadlines, assignments, and participation requirements just like on-campus classes. Budget your time carefully and keep an open line of communication with your instructor. If you are having technical problems, problems with your assignments, or other problems that are impeding your progress, let your instructor know as soon as possible.

COURSE MATERIALS

Textbook Information is located in the CSU-Global Booklist on the Student Portal.

COURSE SCHEDULE

Due Dates

The Academic Week at CSU-Global begins on Monday and ends the following Sunday.

- **Discussion Boards:** The original post must be completed by Thursday at 11:59 p.m. MT and peer responses posted by Sunday 11:59 p.m. MT. Late posts may not be awarded points.
- **Opening Exercises:** Take the Opening Exercise before reading each week's content to see which areas you will need to focus on. You may take these exercises as many times as you need. The Opening Exercises will not affect your final grade.
- **Mastery Exercises:** Students may access and retake Mastery Exercises through the last day of class until they achieve the scores they desire.
- **Critical Thinking:** Assignments are due Sunday at 11:59 p.m. MT.
- **Live Classroom:** Although participation is not required, Live Classroom sessions are held during Week 3 and Week 6. There are two total sessions.

WEEKLY READING AND ASSIGNMENT DETAILS

MODULE 1

Readings

- Chapters 1 & 2 in *Advanced Accounting*
- KPMG. (2017, December). IFRS Compared to US GAAP. Retrieved from <https://assets.kpmg.com/content/dam/kpmg/xx/pdf/2017/12/ifrs-us-gaap-2017.pdf>

Opening Exercise (0 points)

Discussion (25 points)

Critical Thinking (60 points)

Choose one of the following two assignments to complete this week. Do not do both assignments. Identify your assignment choice in the title of your submission.

Option #1: Equity Method of Accounting

On 1/1/xx, Company A purchases 100% of Company B for \$100,000 cash. On 12/31/xx, Company B realizes profit of \$20,000 and pays dividends of \$5,000.

Using the attached spreadsheet, you are to:

1. Prepare all required entries for Company A associated with the above activities utilizing the equity method.
2. Determine the balance in Company A's investment account at the end of the year. Highlight the 12/31/xx balance in yellow.

Submission Requirements:

- Clearly identify the requirements being addressed.
- Show all calculations within the cells of an Excel spreadsheet. This means that you must use formulas and links so that the thought process can be examined. Populating a result without showing the supporting calculation will not be sufficient.
- Make good use of comments to convey your thought process as well.
- No hard coding of solutions.
- Submit a single MS Excel file for grading.
- Review the grading rubric, located in the module folder, to understand how you will be graded on this assignment.
- Reach out to your instructor if you have questions about the assignment.

NOTE: As it is necessary in the accounting field to annotate workpapers to support conclusions, the critical thinking assignments will provide the opportunity to annotate and explain your responses clearly in an effort for you to refine this skill.

Option #2: Fundamental Journal Entries and Calculations

Assume Parent company acquires Subsidiary company by exchanging 103,000 shares of its common stock, with a fair value on acquisition date of \$26 per share, for all outstanding shares of the Subsidiary company. The parent company values all assets and liabilities of the Subsidiary company equal to book value except for an unrecorded patent that has a fair value of \$290,000. Any additional differences between purchase price and Subsidiary company's book value are a result of synergies associated with consolidation.

Submission Requirements:

Using the attached Excel spreadsheet:

- Prepare the consolidated balance sheet at the date of acquisition by placing the appropriate entries in their respective debit/credit column cells.
- Indicate, in the blank column cell to the left of the debit and credit column cells, if the entry is an [E] or [A] entry.
- Use Excel formulas to derive the Consolidated column amounts and totals.
- Using the "Home" key in Excel, go to the "Styles" area and highlight the [E] and [A] entry cells in different shades.
- Review the grading rubric, which can be accessed from the Module folder page, to understand how you will be graded on this assignment. Reach out to your instructor if you have questions about the assignment.

Mastery Exercise (10 points)

MODULE 2

Readings

- Review Chapters 1 & 2. Read Chapter 3 in *Advanced Accounting*.

- KPMG. (2017, December). IFRS Compared to US GAAP. Retrieved from <https://assets.kpmg.com/content/dam/kpmg/xx/pdf/2017/12/ifrs-us-gaap-2017.pdf>

Opening Exercise (0 points)

Discussion (25 points)

Critical Thinking (60 points)

Choose one of the following two assignments to complete this week. Do not do both assignments. Identify your assignment choice in the title of your submission.

Option #1: Goodwill Impairment Test

Assume that the equity method Equity Investment account relating to a subsidiary has a reported balance of \$6,250,000, including a carrying value of goodwill of \$619,000. You currently value that subsidiary at \$5,625,000 and estimate that the fair value of the subsidiary's net assets, other than goodwill, is \$5,375,000.

Submission Requirements:

Attach a PowerPoint presentation indicating:

- The steps required in assessing for goodwill impairment
- The determination if the above scenario indicates that goodwill is impaired (showing all work)
- The required journal entries if indeed there is goodwill impairment
- Review the grading rubric, which can be accessed from the Module folder page, to understand how you will be graded on this assignment. Reach out to your instructor if you have questions about the assignment.

Option #2: Consolidation at the End of the First Year Subsequent to Date of Acquisition

Assume that a parent company acquires its subsidiary on 1/1/xx by exchanging 41,500 shares of its \$1 par value common stock, with a market value on acquisition date of \$36 per share, for all of the outstanding voting shares of the subsidiary. You have been charged with preparing the consolidation of these two entities at 12/31/xx.

On acquisition date (1/1/xx), all of the subsidiary's assets and liabilities had fair values equaling their book values except:

- PPE assets are undervalued by \$81,000 (depreciation = \$5,400 per year)
- The subsidiary has an unrecorded patent with a fair value of \$261,000 (amortization = \$32,625 per year).
- The parent records \$162,000 of goodwill in the transaction.

Submission Requirements:

Using the attached Excel spreadsheet:

- Prepare the consolidated balance sheet at 12/31/xx by placing the appropriate entries in their respective debit/credit column cells.
- Indicate, in the blank column cell to the left of the debit and credit column cells, if the entry is a [C], [E] or [A] or [D] entry.
- Use Excel formulas to derive the Consolidated column amounts and totals.
- Using the "Home" key in Excel, go to the "Styles" area and highlight the [C], [E], [A] and [D] cell entries in different shades.

- Review the grading rubric, which can be accessed from the **Module folder** page, to understand how you will be graded on this assignment. Reach out to your instructor if you have questions about the assignment.

Mastery Exercise (10 points)

Portfolio Milestone (30 points)

You have a choice between two Portfolio Projects in this course. Go to the Week 8 Assignments page to read both Portfolio Project descriptions. Select only one project--*do not do both projects*.

This week, identify your Portfolio Project choice in the title of a Word document and then briefly explain why you selected that project. Review the Portfolio Project Grading Rubric on the Course Information page to understand how you will be graded on the project.

Format your paper according to the CSU-Global Guide to Writing and APA Requirements.

Your description should be between one-half to one page in length.

MODULE 3

Readings

- Review Chapters 1, 2, & 3. Read Chapter 5 in *Advanced Accounting*.
- KPMG (2017, December). IFRS Compared to US GAAP. Retrieved from <https://assets.kpmg.com/content/dam/kpmg/xx/pdf/2017/12/ifrs-us-gaap-2017.pdf>

Opening Exercise (0 points)

Live Classroom (0 points)

Discussion (25 points)

Mastery Exercise (10 points)

Critical Thinking (70 points)

Choose one of the following two assignments to complete this week. Do not do both assignments. Identify your assignment choice in the title of your submission.

Option #1: Consolidation at Date Acquisition, Ownership <100%, FMV>BV.

Assume that a parent company acquires a 70% interest in a subsidiary for a purchase price of \$1,078,000. The excess of total fair value of controlling and noncontrolling interests over book value is assigned as follows:

- a building (PPE net) that is worth \$100,000 more than book value
- an unrecorded patent valued at \$200,000
- goodwill valued at \$300,000. Goodwill is assigned proportionately to the controlling and noncontrolling interests.

Submission Requirements:

Using the attached Excel spreadsheet:

- Prepare the consolidated balance sheet at the date of acquisition by placing the appropriate entries in their respective debit/credit column cells.
- Indicate, in the blank column cell to the left of
- the debit and credit column cells, if the entry is an [E] or [A] entry.
- Use Excel formulas to derive the Consolidated column amounts and totals.

- Using the “Home” key in Excel, go to the “Styles” area and highlight the [E] and [A] entry cells in different shades.
- Review the grading rubric, which can be accessed from the Module folder page, to understand how you will be graded on this assignment. Reach out to your instructor if you have questions about the assignment.

Option #2: Consolidation at Date Subsequent to Acquisition, Ownership <100%, FMV>BV.

Assume that on 1/1/xx, a parent company acquired 90% interest in a subsidiary. The total fair value of the controlling and noncontrolling interests was \$480,000 over book value. The parent assigned the excess to:

- PPE with a fair value of \$160,000 and useful life of 20 years
- Patent with a fair value of \$80,000 and useful life of 10 years
- Customer list with a fair value of \$40,000 and useful life of 10 years
- Goodwill with a fair value of 200,000.
- 90% of the Goodwill is assigned to the Parent.

Submission Requirements:

Using the attached Excel spreadsheet:

- Prepare the consolidated financial statements at 12/31/xx by placing the appropriate entries in their respective debit/credit column cells.
- Indicate, in the blank column cell to the left of the debit and credit column cells, if the entry is a [C], [E], [A] or [D] entry.
- Use Excel formulas to derive the Consolidated column amounts and totals.
- Using the “Home” key in Excel, go to the “Styles” area and highlight the [C], [E], [A], and [D] entry cells in different shades.
- Review the grading rubric, which can be accessed from the Module folder page, to understand how you will be graded on this assignment. Reach out to your instructor if you have questions about the assignment.

MODULE 4

Readings

- Review Chapter 5. Read Chapter 4 in *Advanced Accounting*.
- KPMG. (2017, December). IFRS Compared to US GAAP. Retrieved from <https://assets.kpmg.com/content/dam/kpmg/xx/pdf/2017/12/ifrs-us-gaap-2017.pdf>

Opening Exercise (0 points)

Discussion (25 points)

Mastery Exercise (10 points)

Critical Thinking (60 points)

Choose one of the following two assignments to complete this week. Do not do both assignments. Identify your assignment choice in the title of your submission.

Option #1: Intercompany Transactions

Assume that a parent company acquired 100% of a subsidiary on 1/1/X1. The purchase price was \$175,000 in excess of the subsidiary's book value of net assets on acquisition date and the excess was assigned entirely to an unrecorded patent. The life of the patent is 10 years. Assume the subsidiary sells inventory to the parent. The parent ultimately sells the inventory to outside customers. The following relates to the years X2 and X3:

	Inventory Sales	GP of unsold inventory	Receivable (Payable)
X3	\$103,300	\$29,441	\$41,320
X2	\$ 87,900	\$19,137	\$27,986

The financial statements for the parent and subsidiary for the year ended 12/31/X3 are attached in the Excel spreadsheet.

Submission Requirements:

Using the attached Excel spreadsheet:

- Prepare the consolidated financial statements at 12/31/X3 by placing the appropriate entries in their respective debit/credit column cells.
- Indicate, in the blank column cell to the left of the debit and credit column cells, if the entry is a [C], [E], [A], [D] or [I]entry.
- Use Excel formulas to derive the Consolidated column amounts and totals.
- Using the "Home" key in Excel, go to the "Styles" area and highlight the [C], [E], [A], [D] or [I]entry cells in different shades.
- Review the grading rubric, which can be accessed from the Module folder page, to understand how you will be graded on this assignment. Reach out to your instructor if you have questions about the assignment.

Option #2: Intercompany Transactions

Assume a parent company acquired 100% of a subsidiary on 1/1/X1 at a purchase price that was \$300,000 in excess of the subsidiary's book value. Of that excess, \$200,000 was assigned to an unrecorded patent that is being amortized over 10 years. The remaining \$100,000 was assigned to goodwill. In the year X2, the subsidiary sold land to the parent for \$100,000. The land was reported on the balance sheet of the subsidiary for \$70,000 at the date of sale.

The financial statements for the parent and subsidiary for the year ended 12/31/X3 are attached in the Excel spreadsheet.

Submission Requirements:

Using the attached Excel spreadsheet:

- Prepare the consolidated financial statements at 12/31/X3 by placing the appropriate entries in their respective debit/credit column cells.
- Indicate, in the blank column cell to the left of the debit and credit column cells if the entry is a [C], [E], [A], [D] or [I]entry.
- Use Excel formulas to derive the Consolidated column amounts and totals.
- Using the "Home" key in Excel, go to the "Styles" area and highlight the [C], [E], [A], [D] or [I]entry cells in different shades.
- Review the grading rubric, which can be accessed from the Module folder page, to understand how you will be graded on this assignment. Reach out to your instructor if you have questions about the assignment.

Portfolio Milestone (50 points)

Options #1 and #2

Submit a draft of Part 1 of the Portfolio Project assignment.

See the Portfolio Project assignment on the Week 8 Assignments page and the Portfolio Project rubric accessible from the Course Information page for details.

MODULE 5

Readings

- Read Chapter 7 in *Advanced Accounting*.
- KPMG. (2017, December). IFRS Compared to US GAAP. Retrieved from <https://assets.kpmg.com/content/dam/kpmg/xx/pdf/2017/12/ifrs-us-gaap-2017.pdf>

Opening Exercise (0 points)

Discussion (25 points)

Mastery Exercise (10 points)

Critical Thinking (60 points)

Choose one of the following two assignments to complete this week. Do not do both assignments. Identify your assignment choice in the title of your submission.

Option #1: Exchange Rates

Assume that your company purchases inventories from a Mexican supplier on December 15. The invoice specifies that payment is to be made on March 15 in Mexican Pesos in an amount of 150,000 Pesos. Your company operates on a calendar year basis.

Assume the following exchange rates and dates:

December 15.....\$0.04:1 Peso

December 31.....\$0.05:1 Peso

March 15.....\$0.06:1 Peso

Submission Requirements:

Prepare a PowerPoint slide presentation illustrating the following:

- The journal entry by your company on December 15, the adjusting entry on December 31, and the payment entry on March 15.
- Note an explanation of the transaction after each journal entry.
- Describe the rationale for each entry, utilizing GAAP standards when possible.
- Review the grading rubric, which can be accessed from the Module folder page, to understand how you will be graded on this assignment. Reach out to your instructor if you have questions about the assignment.

Option #2: Hedging Transactions

On September 30, we enter into a futures contract to hedge the value of gold which we will use in our manufacturing process and report on our balance sheet at \$500,000. On December 31, the market value of gold has declined to \$450,000. However, the futures contract that we had purchased increased in value by \$45,000.

Submission Requirements:

Prepare a PowerPoint slide presentation illustrating the following:

- The basics of a hedge instrument
- Recognition criteria under a GAAP versus IFRS basis
- How much net profit or loss will we recognize?
- How will any profit or loss be recognized under a GAAP basis?
- Review the grading rubric, which can be accessed from the Module folder page, to understand how you will be graded on this assignment. Reach out to your instructor if you have questions about the assignment.

MODULE 6**Readings**

- Read Chapter 12 in *Advanced Accounting*.
- KPMG. (2017, December). IFRS Compared to US GAAP. Retrieved from <https://assets.kpmg.com/content/dam/kpmg/xx/pdf/2017/12/ifrs-us-gaap-2017.pdf>

Opening Exercise (0 points)**Live Classroom (0 points)****Discussion (25 points)****Mastery Exercise (10 points)****Critical Thinking (60 points)**

Choose one of the following two assignments to complete this week. Do not do both assignments. Identify your assignment choice in the title of your submission.

Option #1: Reportable Segment Identification

A company has five business units that may be reportable as business segments. Data for these entities is as follows:

	A	B	C	D	E
		(\$000)			
Sales	\$621	\$853	\$1,237	\$2,832	\$4,720
Profit	103	(218)	832	1,337	(583)
Assets	1,200	2,780	2,324	4,280	8,321

Submission Requirements:

- Using the attached Excel worksheet, identify the threshold base for each category above and signify (yes/no) if each business segment is reportable by category.
- Review the grading rubric, which can be accessed from the Module folder page, to understand how you will be graded on this assignment. Reach out to your instructor if you have questions about the assignment.

Option #2: Reportable Segments

A company has five business units that may be reportable as business segments. Data for these entities is as follows:

	A	B	C	D	E
		(\$000)			

Sales	13,200	241,300	852,373	1,538,317	3,470,833
Profit	2,327	(5,738)	23,833	37,533	580,833
Assets	231,837	588,333	5,458,332	2,837,334	12,327,833

Submission Requirements:

- Using the attached Excel worksheet, identify the threshold base for each category above and signify (yes/no) if each business segment is reportable by category.
- Review the grading rubric, which can be accessed from the Module folder page, to understand how you will be graded on this assignment. Reach out to your instructor if you have questions about the assignment.

MODULE 7

Readings

- Read Chapter 13 in *Advanced Accounting*.
- KPMG. (2017, December). IFRS Compared to US GAAP. Retrieved from <https://assets.kpmg.com/content/dam/kpmg/xx/pdf/2017/12/ifrs-us-gaap-2017.pdf>
- Cheng, K., & Finney, S. (2016). The tangle of intangible assets and business combinations. *The CPA Journal*, 86(1), 40-46.
- Simmons, D. (2013). The tax consequences of partnership break-ups: A primer on partnership sales and liquidations. *Tax Lawyer*, 66(3), 653-731

Opening Exercise (0 points)

Discussion (25 points)

Mastery Exercise (10 points)

MODULE 8

Readings

- Read Chapter 8 in *Advanced Accounting*.
- Blenko, M. W., Mankins, M.C., & Rogers, P. (2010). The key to successful corporate reorganization. Retrieved from <https://www.forbes.com/2010/07/30/corporate-reorganization-abb-ford-leadership-managing-bain.html#599402726812>
- KPMG. (2017, December). IFRS Compared to US GAAP. Retrieved from <https://assets.kpmg.com/content/dam/kpmg/xx/pdf/2017/12/ifrs-us-gaap-2017.pdf>

Opening Exercise (0 points)

Discussion (25 points)

Mastery Exercise (10 points)

Portfolio Project (270 points)

Choose one of the following two Portfolio Projects to complete. Do not do both assignments. Identify your assignment choice in the title of your submission. Review the Portfolio Project grading rubric to understand how you'll be graded on your project.

Option #1: Assessing and Preparing Consolidated Financial Statements

The first part is a scenario covering the topic of consolidated financial statements. The second part is the preparation of a consolidated financial statement. You will submit both parts separately.

Part 1: Scenario – Written

A new employee has been given responsibility for preparing the consolidated financial statements of Sample Company. After attempting to work alone for some time, the employee seeks assistance in gaining a better overall understanding of the way in which the consolidation process works. You have been asked to assist in explaining the consolidation process. The employee has asked you to respond to the following questions. Please provide full explanations and use examples to support your work.

1. Why must the eliminating entries be entered in the consolidation worksheet each time consolidated statements are prepared?
2. How is the beginning-of-period non-controlling interest balance determined?
3. How is the end-of-period non-controlling interest balance determined? Provide an example.
4. Which of the subsidiary's account balances must always be eliminated? Why?
5. Which of the parent company's account balances must always be eliminated? Why?

Submission Requirements:

- Your responses should be complete, with appropriately cited examples, well written, and in conformity CSU-Global Guide to Writing and APA Requirements.
- The response should be a minimum of two full pages, but should not exceed three pages.
- Please ensure that you do not use a question-answer format. Please respond to the question, including the question. For example, for question 1, you would begin the writing:
 - *Eliminating entries must be entered in the consolidation worksheet each time the consolidated statements are prepared in order to...*
- As this assignment has the highest point value of any assignment – complete, detailed entries are necessary to ensure you receive maximum credit.
- Each response for above items 1-5 should be no less than one-half page in length.
- A FASB reference must be included for at least three of the responses.

Part 2: Problem Solving - Consolidated Financials

Assume that on 1/1/X0, a parent company acquires a 70% interest in its subsidiary for a price at \$480,000 over book value. The excess is assigned as follows:

Asset	Fair Value	Useful Life
Patent	\$320,000	8 years
Goodwill	160,000	Indefinite

70% of the goodwill is allocated to the parent.

Included in the attached Excel spreadsheet are the pre-consolidation financial statements for both the parent and the subsidiary.

Submission Requirements:

Using the attached Excel spreadsheet:

- Prepare the consolidated financial statements at 12/31/X6 by placing the appropriate entries in their respective debit/credit column cells.
- Indicate, in the blank column cell to the left of the debit and credit column cells if the entry is a [C], [E], [A], [D] or [I]entry.
- Use Excel formulas to derive the Consolidated column amounts and totals.
- Using the “Home” key in Excel, go to the “Styles” area and highlight the [C], [E], [A], [D] or [I]entry cells in different shades.

Option #2: Partnership Transactions

Partners in the ABCD Partnership decided to dissolve their partnership. On that date, the partners had the following pre-liquidation capital balances:

Partner A	\$28,000
Partner B	41,000
Partner C	18,000
Partner D	12,000

A, B, C, and D share residual profits and losses in a 4:3:2:1 ratio.

Liabilities at the date of dissolution total \$100,000, and noncash assets equal \$105,000. During the first month of liquidation, assets having a book value of \$55,000 were sold for \$31,000. During the second month, assets having a book value of \$32,000, were sold for \$28,000. During the third month, the remaining unsold assets were determined to be worthless. The partners received the maximum allowable payment at the end of each month.

Submission Requirements:

Part 1: Using the attached Excel spreadsheet, prepare an installment liquidation schedule along with supporting safe payment schedules.

Part 2: Prepare a PowerPoint presentation to the partners revealing the results of your accounting work. The presentation should include at least 10 slides. Incorporate a visual of the partnership financials into the presentation.

Your responses should be complete, well written, and in conformity with CSU-Global Guide to Writing and APA Requirements.

COURSE POLICIES

Course Grading

20% Discussion Participation
0% Opening Exercises
0% Live Classroom
8% Mastery Exercises
37% Critical Thinking Assignments
35% Final Portfolio Project

Grading Scale	
A	95.0 – 100
A-	90.0 – 94.9
B+	86.7 – 89.9
B	83.3 – 86.6
B-	80.0 – 83.2
C+	75.0 – 79.9
C	70.0 – 74.9
D	60.0 – 69.9
F	59.9 or below

IN-CLASSROOM POLICIES

For information on late work and incomplete grade policies, please refer to our [In-Classroom Student Policies and Guidelines](#) or the Academic Catalog for comprehensive documentation of CSU-Global institutional policies.

Academic Integrity

Students must assume responsibility for maintaining honesty in all work submitted for credit and in any other work designated by the instructor of the course. Academic dishonesty includes cheating, fabrication, facilitating academic dishonesty, plagiarism, reusing /repurposing your own work (see *CSU-Global Guide to Writing and APA Requirements* for percentage of repurposed work that can be used in an assignment), unauthorized possession of academic materials, and unauthorized collaboration. The CSU-Global Library provides information on how students can avoid plagiarism by understanding what it is and how to use the Library and Internet resources.

Citing Sources with APA Style

All students are expected to follow the *CSU-Global Guide to Writing and APA Requirements* when citing in APA (based on the APA Style Manual, 6th edition) for all assignments. For details on CSU-Global APA style, please review the APA resources within the CSU-Global Library under the “APA Guide & Resources” link. A link to this document should also be provided within most assignment descriptions in your course.

Disability Services Statement

CSU-Global is committed to providing reasonable accommodations for all persons with disabilities. Any student with a documented disability requesting academic accommodations should contact the Disability Resource Coordinator at 720-279-0650 and/or email ada@CSUGlobal.edu for additional information to coordinate reasonable accommodations for students with documented disabilities.

Netiquette

Respect the diversity of opinions among the instructor and classmates and engage with them in a courteous, respectful, and professional manner. All posts and classroom communication must be conducted in accordance with the student code of conduct. Think before you push the Send button. Did you say just what you meant? How will the person on the other end read the words?

Maintain an environment free of harassment, stalking, threats, abuse, insults, or humiliation toward the instructor and classmates. This includes, but is not limited to, demeaning written or oral comments of an ethnic, religious, age, disability, sexist (or sexual orientation), or racist nature; and the unwanted sexual advances or intimidations by email, or on discussion boards and other postings within or connected to the online classroom. If you have concerns about something that has been said, please let your instructor know.