Course Syllabus

Somnath Bhattacharya Ph.D.
sbhatt@fau.edu
Office: KH 119A
Office Hours: By Appointment Only
Phone: 5612973636
Fax: 5612977023

Course Description
This course will be conducted as a virtual seminar covering eCommerce & including security, risk management, and control issues from an accounti perspective. As such, it will primarily involve student assignments (please distribution below).

Topics include:

- The CanSpam Act
- Legal Issues Pertaining to E-Commerce
- Accounting Issues Relevant to E-Commerce
- Second Life & Accounting
- E-Commerce Taxation
- E-Commerce Security
- Auditing & Attestation of E-Commerce Transactions

Textbook(s)

Course Policies and Procedures
1. I will not provide advice on purchasing computers or software, the choice of Internet Providers, or technical support for hardware or software problems. It is assumed that you have Non-AOL-based (these platforms do not work as well on AOL) access to e-mail on a daily basis. So make sure that you have a good reliable computer connection. Consult your software or hardware vendor, or Internet Service Pro technical support. The FAU IRM help desk provides limited support for FAU e-
on-campus computer labs, and certain IRM-supported software. IRM support i telephone (561-297-3999) or via the web through an online request form.

2. **E-mail.** All course-related external e-mail addressed to me should contain the 6465 Summer 2011 or E-Commerce Summer 2011" in the subject so that I r filter my incoming mail.

3. **Netiquette:** Always fill in the subject field when addressing a message. Chanç fields, as appropriate, when responding to messages in the discussion lists. Use type of language and manners that you would in a brick-and-mortar class. You this link regarding "Netiquette." The principles of Netiquette stated at this site all your communication with Professor Bhattacharya. Any departure from the i guidelines presented here will be reason enough for dismissal from the course behavior.

4. If you are hamstrung with an AOL-connection, log onto AOL first and then min window. Launch Microsoft Explorer in a separate window.

5. **Academic Integrity:**
   
   src=gendocs&ref=uniformpolicies&category=Accounting&submenu=departme

6. **Religious Accomodations:** Florida Law requires that the University provide accommodations with regard to class attendance, examinations, and work ass students who request such consideration in order to observe their religious pr beliefs. The details of this policy, as it pertains to FAU, appear on page 54 in t University Catalog, which can be accessed from the FAU website at:
   
   http://www.fau.edu/registraruniversitycatalog/univcatalog.php

This is a distance learning class, and as such it cannot exactly replace an on-camp. Please be aware that there are certain advantages and disadvantages to web-base The advantages include the convenience of not driving to classes and the avoidance conflicts, the opportunity to experience the forefront of today's learning technologies opportunity to interact through written communication, which is often more well thou verbal communication, and a reduction in the need to take notes, since most everyt reduced to writing. It is also well known that many students who are reluctant to talk classroom feel a lot more comfortable participating in on-line discussion groups who is in writing.

On the other hand, the disadvantages include, most prominently, the loss of face-to- that comes in a campus classroom. For many, this important consideration outweigh benefits of on-line instruction. So distance learning is not for everyone. You need to yourself what is best for you.

Also please be aware that as this course is being taught via distance learning, you n during moments of trial that will surely occur from time to time during the term.

This course will be conducted as a virtual seminar covering eCommerce security, ri management, and control issues from an accounting perspective. As such, it will pr student assignments (please see grade distribution below).

This course sets out to address e-business issues from an accounting perspective. general beginning but quickly delves into e-business issues that are of particular re accounting and for accountants.
2. Universal Caveat: This syllabus provides a brief description of the ACG 6465 course, note that it is subject to change as determined appropriate by the Professor.

<table>
<thead>
<tr>
<th>Classes Begin</th>
<th>May 16</th>
</tr>
</thead>
<tbody>
<tr>
<td>Classes End</td>
<td>August 05</td>
</tr>
<tr>
<td>E-College Access Begins</td>
<td>May 16</td>
</tr>
<tr>
<td>Grades Due to Registrar’s Office</td>
<td>August 10</td>
</tr>
<tr>
<td>Term Paper Prospectus Due</td>
<td>June 17</td>
</tr>
<tr>
<td>Term Paper Prospectus Revision (if needed) Due</td>
<td>June 24</td>
</tr>
<tr>
<td>Term Paper Due in eCollege Drop Box</td>
<td>July 15</td>
</tr>
<tr>
<td>May 16 - May 29</td>
<td>CanSpam Act; SOX; etc.</td>
</tr>
<tr>
<td>May 30 - June 05</td>
<td>Legal Issues...</td>
</tr>
<tr>
<td>June 06 - June 12</td>
<td>Accounting Complexities...</td>
</tr>
<tr>
<td>June 13 - June 19</td>
<td>Second-Life</td>
</tr>
<tr>
<td>June 20 - July 03</td>
<td>Taxation of E-Commerce</td>
</tr>
<tr>
<td>July 05 - July 17</td>
<td>E-Commerce Security</td>
</tr>
<tr>
<td>July 18 - August 02</td>
<td>Auditing &amp; Attestation of E-Commerce</td>
</tr>
</tbody>
</table>

Some caveats:

- I will usually respond to your queries within 24 hours - except for University holidays and weekends between 2 PM Friday and 9 PM Sunday.
- I reserve the right to post my answers to individual queries on the discussion boards if I deem them pertinent and/or useful to the whole class.
- All assignments must be submitted in Word'07 or earlier format by using the "Digital Dropbox" feature. In "Doc Sharing" you can work together on group's submission.

Assignments:

The assignment questions are to be completed in your groups. Therefore, there will be one submission per group. You should use the "Doc Sharing" feature to complete the documents within your group and finalize the document prior to making the submission to me through the 'Dropbox.'
Assignments will be graded per the following criteria:

General (40%)

- 10%, format
- 10%, spelling
- 10%, uniformity and consistency
- 10%, grammar

Content (60%)

- 15%, scope/organization
- 15%, thoroughness
- 15%, relevance and interest
- 15% absence of substantive errors

The same principle will apply to all weekly assignments. Please note that grammar, punctuation, sentence construction, etc., will weigh heavily upon your joint grade. Therefore, it is imperative that your answers are not only substantive but also pay at above linguistic issues.

- I will divide the class into groups in the first two weeks.
- Each group will have a chat line assigned to it for discussions.
- Each group will work on each week's assignments and then make a submission to me through the 'Dropbox.'
- Students in each group will jointly and severally share the assignment.
- Groups will undertake peer evaluations within each group. I will post evaluation form as we near the end of the semester. The form will look to you to write-up your peers in case of inadequate participation within. Given a group of 5 members, at least 3 members would have to vote a member for such penalization to occur. I reserve the right to med of the degree of such penalization in case of mitigating circumstance. Therefore, please do the following:
  
  - Keep a log of participation problems on your peers
  - Inform your peer(s) that you are unhappy regarding his/her level of participation and request the person to improve such participation assignments
  - Inform me as soon as you spot a problem re: participation and unsuccessfully resolve it in a peer-to-peer fashion.

Modus Operandi:

I will use Mondays as the focal point for most of the updates made to the course. Ti
all activities for the ensuing week, links and lectures, assignments, etc. So you must do every Monday, although I would recommend doing this on a daily basis.

Exams and Grading Policy:

Unless otherwise noted, all assignments are due by the Sunday following the Monday assignments are posted. **Late assignments will not be accepted.**

If time constraints result in a particular requirement being dropped from the course, not all requirements will be reweighed so as to maintain the same relative weights had the requirements not been dropped.

Attendance:

The course is taught asynchronously, so no class attendance is required.

Term Paper

All students will write one Accounting & E-Commerce related term paper from one or several different and unique accounting perspectives. **Your paper must demonstrate relevancy for both accounting and E-Commerce.** See tabs called 'Term Paper' a Paper Prospectus' under 'Course Home' for further details.

**Follow the guidelines provided in the APA Guide for your paper.**

<> Please note that your paper must be absolutely devoid of grammatical and spelling errors from this will result in harsh grading on this assignment. If you are unsure about your I please seek the help of your peers, friends, FAU writing labs, etc., BUT UNDER NO CIRC SHOULD YOU TURN IN A POORLY WRITTEN TERM PAPER.

☐ Your term paper must be on an Accounting and E-Commerce related topic. **Your paper must how it pertains to both Accounting and E-Commerce.** Do not engage in flights of fancy and back to your topic in a cursory manner. You should cite appropriate references and your paper bibliography.

☐ Please do not use your cites to engage in plagiarism. All said and done, I am interested in your ir at hand and not a compendium of random and disjointed quotations from the various resources I studied for writing this paper. I will use an online plagiarism detection service to vett you originality. Should the service pick up on plagiaristic practices or should I have other reasons to think your paper is plagiarized - it will be grounds for an "F" in the course.

☐ The worst thing you could do would be to wait until the second week of June to begin work on your paper, it will already be too late and you may as well not bother with the paper at all!

**Grading of assignments & term papers**

General (40%)

- 10%, visual appeal, format
- 10%, spelling
- 10%, uniformity and consistency
- 10%, grammar

Content (60%)

- 20%, scope/organization
- 20%, relevance and interest

- 20% absence of substantive errors

- 100%, Total

Format

All assignments must be submitted in concordance with the APA Style.

There will be a total of 100% available:

- Group Assignments: 66.6%
- Term Paper: 33.3%

Grading Policy

Grading Policy:

Unless otherwise noted, all assignments are due by the Sunday two week the Monday that the assignments are posted. **Late assignments will not be accepted.**

If time constraints result in a particular requirement being dropped from all other requirements will be reweighed so as to maintain the same relation if the requirement not been dropped.

Grading Criteria

Grading of assignments & term papers

General (40%)

-
10%, visual appeal, format
☐ 10%, spelling
☐ 10%, uniformity and consistency
☐ 10%, grammar

Content (60%)
☐ 20%, scope/organization
☐ 20%, relevance and interest

☐ 20% absence of substantive errors

☐ 100%, Total

<table>
<thead>
<tr>
<th>%</th>
<th>Group Assignments</th>
<th>Individual Term Paper</th>
</tr>
</thead>
<tbody>
<tr>
<td>66.6%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>33.3%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Grading Scale
There will be + and - grades within each letter grade range.

<table>
<thead>
<tr>
<th>Grade</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>89.6% &amp; +</td>
</tr>
<tr>
<td>B+</td>
<td>87.5% &amp; +</td>
</tr>
<tr>
<td>B</td>
<td>82.5% &amp; +</td>
</tr>
<tr>
<td>B-</td>
<td>79.6% &amp; +</td>
</tr>
<tr>
<td>C+</td>
<td>77.5% &amp; +</td>
</tr>
<tr>
<td>C</td>
<td>72.5% &amp; +</td>
</tr>
<tr>
<td>C-</td>
<td>69.5% &amp; +</td>
</tr>
<tr>
<td>D</td>
<td>&lt;69.5%</td>
</tr>
</tbody>
</table>