

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.

Faculty Information: Faculty contact information and office hours can be found on the faculty profile page.

COURSE DESCRIPTION AND OUTCOMES

Course Description:

This course focuses on in depth auditing of an economic entity by reviewing, testing, and evaluating the entity's operations, risk management, governance, and controls. The course will explore the basics of internal auditing such as the mandatory guidance from the International Professional Practices Framework (IPPF), internal controls, risk concepts, and tools and techniques for conducting internal audit engagements. This course will also explore strategic and operational roles of managing internal audit function which include planning, supervision, communicating results and continuous monitoring; elements of internal audit knowledge such as governance and business ethics; risk management; and organizational structure. A strong emphasis is placed on information technology and the global business environment.

Course Overview:

This course will provide foundational knowledge of internal auditing concepts as it relates to reviewing, testing, and evaluating an entity's operations from an internal perspective. Topics such as risk management, governance and controls, fraud and the use of information technology will be presented. The course will explore the mandatory guidance from the International Professional Practices Framework (IPPF), and tools and techniques for conducting internal audit engagements. From a management perspective, the course also covers the strategic and operational roles of managing the internal audit function, such as planning, supervision, communicating results and continuous monitoring. Students will be required to create a Portfolio Project that will require them to incorporate concepts learned throughout the course.

Course Learning Outcomes:

1. Describe mandatory guidance for internal auditing and requirements for managing and monitoring the internal audit function.
2. Analyze the process for identifying risks and controls.
3. Explain the tools and techniques used in internal audit.
4. Describe fraud risks and determine proper controls to mitigate fraud risks.

5. Assess business ethics and corporate governance required to implement risk management techniques.
6. Evaluate the impact of technology and the global environment on internal auditing.

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 from the course. 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

Required:

Anderson, U. L., Head, M. J., Ramamoorti, S., Riddle, C., Salamasick, M., Sobel, P. J. (2017). *Internal auditing: Assurance & advisory services* (4th ed.). The Internal Audit Foundation. ISBN-13: 9780894139871

NOTE: All non-textbook required readings and materials necessary to complete assignments, discussions, and/or supplemental or required exercises are provided within the course itself. Please read through each course module carefully.

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.
- **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 Weeks 3 and 5.

WEEKLY READING AND ASSIGNMENT DETAILS

Module 1

Readings

- Chapters 1 & 2 in *Internal Auditing: Assurance & Advisory Services*
- Appendixes A & B in *Internal Auditing: Assurance & Advisory Services*

Discussion (25 points)

Critical Thinking (75 points)

Choose one of the following two assignments to complete this week. Do *not* complete both assignments. Identify your assignment choice in the title of your submission. Note that while there are two options for the Critical Thinking Assignment, there is only one rubric. Review the rubric to confirm you are meeting the assignment requirements.

Please review the following APA Sample Research Paper to better understand the course expectations for what the formatting of your assignment submission should look like, not only for this assignment, but also for any Research Paper or Writing Assignment throughout this course:
http://csuglobal.libguides.com/ld.php?content_id=21534702

Option #1: Independence and Objectivity

Log-in to the KnowledgeLeader website. Research independence and objectivity as it relates to the internal auditor. Prepare a paper discussing what it means for an internal auditor to be independent in contrast with what it means to be objective. Provide detailed examples of when an internal auditor is independent and when an internal auditor is objective. Also include examples when independence and objectivity have been jeopardized.

Your paper should be 4-6 pages in length (excluding cover and reference pages) and formatted according to the *CSU-Global Guide to Writing and APA Requirements*. Be sure to discuss and reference concepts taken from the assigned textbook reading and relevant research. You must include a minimum of three credible, academic or professional references beyond the text or other course materials. Review the grading rubric to see how you will be graded for this assignment.

Option #2: The IIA's Code of Ethics

Research the four principles that are outlined in the IIA's Code of Ethics. Prepare a paper discussing the purpose of the Code of Ethics and why auditors should strive to comply with these principles. Include the description of three examples of violations of The IIA's Code of Ethics as a part of your paper.

Your paper should be 4-6 pages in length (excluding cover and reference pages) and formatted according to the *CSU-Global Guide to Writing and APA Requirements*. Be sure to discuss and reference concepts taken from the assigned textbook reading and relevant research. You must include a minimum of three credible, academic or professional references beyond the text or other course materials. Review the grading rubric to see how you will be graded for this assignment.

Module 2

Readings

- Chapters 3 & 4 in *Internal Auditing: Assurance & Advisory Services*

Discussion (25 points)

Critical Thinking (75 points)

Choose one of the following two assignments to complete this week. Do *not* complete both assignments. Identify your assignment choice in the title of your submission. Note that while there are two options for the Critical Thinking Assignment, there is only one rubric. Review the rubric to confirm you are meeting the assignment requirements.

Option #1: ERM Frameworks

COSO's *Internal Control – Integrated Framework* has been a highly-recognized framework for identifying, assessing, and managing risks since 2004. The integrated framework was updated in 2013 and the

Enterprise Risk Management (ERM) framework was updated in 2017. Login to the KnowledgeLeader website and research two other risk management frameworks that are used globally. Summarize each framework and compare each of the two frameworks that you identified. Also, compare each framework to COSO.

Your paper should be 4-6 pages in length (excluding cover page and references) and formatted according to the *CSU-Global Guide to Writing and APA Requirements*. Be sure to discuss and reference concepts taken from the assigned textbook reading and relevant research. You must include a minimum of three credible, academic or professional references beyond the text or other course materials. Review the grading rubric to see how you will be graded for this assignment.

Option #2: Regulations for Corporate Governance

Conduct research to identify at least three regulations that were established to improve corporate governance. Summarize each regulation and identify benefits and unintended consequences of the regulations.

Your paper should be 4-6 pages in length (excluding cover page and references) and formatted according to the *CSU-Global Guide to Writing and APA Requirements*. Be sure to discuss and reference concepts taken from the assigned textbook reading and relevant research. You must include a minimum of three credible, academic or professional references beyond the text or other course materials. Review the grading rubric to see how you will be graded for this assignment.

Module 3

Readings

- Chapters 5 & 6 in *Internal Auditing: Assurance & Advisory Services*

Discussion (25 points)

Critical Thinking (75 points)

Choose one of the following two assignments to complete this week. Do *not* complete both assignments. Identify your assignment choice in the title of your submission. Note that while there are two options for the Critical Thinking Assignment, there is only one rubric. Review the rubric to confirm you are meeting the assignment requirements.

Option #1: Discussion Forum Company

Using the same company that you researched for the discussion forum, prepare a paper to provide a detailed analysis of how each business process should operate. Include a high-level process map for each process. Include your process maps as an appendix to your paper. The maps should NOT be included in the body of your paper and does NOT count toward the minimum page requirement.

Your paper should be 4-6 pages in length (excluding cover page and references) and formatted according to the *CSU-Global Guide to Writing and APA Requirements*. Be sure to discuss and reference concepts taken from the assigned textbook reading and relevant research. You must include a minimum of three credible, academic or professional references beyond the text or other course materials. Review the grading rubric to see how you will be graded for this assignment.

Option #2: Recent IPO Company

Research the SEC's EDGAR website to select a company that recently (within the last 5 years) underwent an initial public offering (SEC Form S-1 Filing). After selecting your company, navigate to the company's website to obtain the prospectus. Review the prospectus to determine:

1. The business strategy, business model, and strategic objectives for the company.
2. Identify key risks to the company and discuss how those risks could jeopardize the company from meeting their objectives.
3. Develop a risk matrix (See Exhibit 5-10 in the textbook) using the table format in Word. Include a high-level process map for each process. Your risk matrix should be included as an appendix to your paper. It should NOT be included in the body of your paper and does NOT count toward the minimum page requirement.

Your paper should be 4-6 pages in length (excluding cover page and references) and formatted according to the *CSU-Global Guide to Writing and APA Requirements*. Be sure to discuss and reference concepts taken from the assigned textbook reading and relevant research. You must include a minimum of three credible, academic or professional references beyond the text or other course materials. Review the grading rubric to see how you will be graded for this assignment.

Portfolio Project Milestone (25 points)

Option #1

Review Instructions for Portfolio Project in Week 8.

Milestone (Week 3): Prepare a flowchart of the process as described in the narrative.

Deliverable: A flowchart in a Word document.

Review the grading rubric to see how you will be graded for this assignment.

Option #2

Review Instructions for Portfolio Project in Week 8.

Milestone (Week 3): Identify a minimum of four key activities/processes involved in the “debit card” operations and prepare a Process Priority Map (importance versus inherent risk) and position each of the five functions/processes on the map.

Deliverable: A flowchart in a Word document.

Review the grading rubric to see how you will be graded for this assignment.

Live Classroom (0 points)

Module 4

Readings

- Chapter 8 in *Internal Auditing: Assurance & Advisory Services*

Discussion (25 points)

Critical Thinking (75 points)

Choose one of the following two assignments to complete this week. Do *not* complete both assignments. Identify your assignment choice in the title of your submission. Note that while there are two options for the Critical Thinking Assignment, there is only one rubric. Review the rubric to confirm you are meeting the assignment requirements.

Option #1: Integrated Fraud Risk Management Program

Imagine you have been tasked with designing an integrated fraud risk management program for your company. Prepare a paper discussing how you will implement each of the ten (10) components of an integrated fraud risk management program. Incorporate specific steps for each component.

Your paper should be 4-6 pages in length (excluding cover page and references) and formatted according to the *CSU-Global Guide to Writing and APA Requirements*. Be sure to discuss and reference concepts taken from the assigned textbook reading and relevant research. You must include a minimum of three credible, academic or professional references beyond the text or other course materials. Review the grading rubric to see how you will be graded for this assignment.

Option #2: Two Alternative Models for Conducting an Effective Fraud Risk Assessment

Log-in to the KnowledgeLeader website. Research two alternative models for conducting an effective fraud risk assessment. Prepare a paper summarizing each model and identifying similarities and differences between the two models.

Your paper should be 4-6 pages in length (excluding cover page and references) and formatted according to the *CSU-Global Guide to Writing and APA Requirements*. Be sure to discuss and reference concepts taken from the assigned textbook reading and relevant research. You must include a minimum of three credible, academic or professional references beyond the text or other course materials. Review the grading rubric to see how you will be graded for this assignment.

Module 5

Readings

- Chapters 9 & 12 in *Internal Auditing: Assurance & Advisory Services*

Discussion (25 points)

Critical Thinking: (75 points)

Choose one of the following two assignments to complete this week. Do *not* complete both assignments. Identify your assignment choice in the title of your submission. Note that while there are two options for the Critical Thinking Assignment, there is only one rubric. Review the rubric to confirm you are meeting the assignment requirements.

Option #1: Compliance Parameters

The managers of a small publicly-traded company are trying to determine whether to outsource the internal audit function or develop a small in-house function. Prepare a paper discussing the parameters that should be considered to ensure compliance with the IIA's quality assurance and improvement program professional standards (Standard 1300) under both options.

Your paper should be 4-6 pages in length (excluding cover page and references) and formatted according to the *CSU-Global Guide to Writing and APA Requirements*. Be sure to discuss and reference concepts taken from the assigned textbook reading and relevant research. You must include a minimum of three credible, academic or professional references beyond the text or other course materials. Review the grading rubric to see how you will be graded for this assignment.

Option #2: Assurance Engagements and Consulting Engagements

Log into the KnowledgeLeader website. Research assurance engagements and consulting engagements. Prepare a paper discussing the similarities and differences between the two types of services that an internal audit function can provide – Assurance and Consulting. Include information regarding how a blended engagement can be performed without jeopardizing the internal audit function's audit effectiveness or objectivity.

Your paper should be 4-6 pages in length (excluding cover page and references) and formatted according to the *CSU-Global Guide to Writing and APA Requirements*. Be sure to discuss and reference concepts taken from the assigned textbook reading and relevant research. You must include a minimum of three credible, academic or professional references beyond the text or other course materials. Review the grading rubric to see how you will be graded for this assignment.

Portfolio Project Milestone (25 points)

Option #1

Review Instructions for Portfolio Project in Week 8.

Milestone (Week 5): Using the flowchart prepared for the Week 3 Milestone, identify a minimum of four key activities/processes involved in the operations of the Commission. Prioritize them in terms of significance to the board's operations (1 = most significant, 4 = least significant).

Deliverable: 1-page Word document ranking the four key activities/processes and the rationale for the rankings.

Review the grading rubric to see how you will be graded for this assignment.

Option #2

Review Instructions for Portfolio Project in Week 8.

Milestone (Week 5): Identify three risks to the activity/process identified as most critical from the week 3 Milestone. Rank the three risks (1 = highest, 3 = lowest). For each risk, identify a key control activity that could be implemented to mitigate the risk.

Deliverable: 1-page Word document ranking the four key risk and the rationale for the rankings.

Review the grading rubric to see how you will be graded for this assignment.

Module 6

Readings

- Chapters 10, 13, & 14 in *Internal Auditing: Assurance & Advisory Services*

Discussion (25 points)

Critical Thinking: (75 points)

Choose one of the following two assignments to complete this week. Do *not* complete both assignments. Identify your assignment choice in the title of your submission. Note that while there are two options for the Critical Thinking Assignment, there is only one rubric. Review the rubric to confirm you are meeting the assignment requirements.

Option #1: Galvanize (formerly ACL) Training

Use the information provided in your registration email (Your instructor will register you) to install Galvanize HighBond on your Windows-based computer.

Once the software is loaded, sign-on (<http://www.aclgrc.com>) and complete the following exercises in Galvanize HighBond:

- Chapter 3 (pages 21 -31) in the following document: ACL Tutor
- Provide the following screen shots to support your work:
 - Project Properties at the conclusion of Chapter 3's activities.

After completing the exercise, discuss some of the key features of Galvanize that you learned during the training. Also discuss how these features can be used during an internal audit of accounts payable and cash disbursements.

Your paper should be 2-3 pages in length (excluding cover page, references, and screen prints) and formatted according to the *CSU-Global Guide to Writing and APA Requirements*. Be sure to discuss and reference concepts taken from the assigned textbook reading and relevant research. You must include a minimum of three credible, academic or professional references beyond the text or other course materials. Review the grading rubric to see how you will be graded for this assignment.

Option #2: IDEA Training

Install IDEA on your computer, following the instructions in the IDEA_Instructions document.

Once the software is installed, complete the following exercise using IDEA:
Complete exercises 2A – 2D from the IDEA Data Analysis Workbook_Exercise 2A-2D.

Print the following document to PDF for submission:

- History of your database after completing all steps.

After completing the training, discuss some of the key features of IDEA that you learned from completing the exercise. Also discuss how these features can be used during an internal audit of accounts receivables.

Your paper should be 2-3 pages in length (excluding cover page, references and screen prints) and formatted according to the *CSU-Global Guide to Writing and APA Requirements*. Be sure to discuss and reference concepts taken from the assigned textbook reading and relevant research. You must include a minimum of three credible, academic or professional references beyond the text or other course materials. Review the grading rubric to see how you will be graded for this assignment.

Live Classroom (0 points)

Module 7

Readings

- Chapters 7 & 11 in *Internal Auditing: Assurance & Advisory Services*

Discussion (25 points)

Module 8

Readings

- Chapter 15 in *Internal Auditing: Assurance & Advisory Services*

Discussion (25 points)

Portfolio Project (300 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. Note that both assignment choices require Portfolio Project Milestone assignments that must be submitted by the end of Weeks 3 & 5.

Portfolio Project Option #1: Risks, Controls, and Audit Tests

Your CPA firm has been contracted by the state to serve as the internal audit function for The Commission on Workforce Development. The Commission was established several years ago by the state legislature to “increase the job skills of individuals receiving public assistance and help them to obtain employment to be able to support themselves and their dependents.” To accomplish this objective, the Commission enters into contracts with private sector contractors to train individuals in computer data entry, local area network administration, cable and telecommunications installation, auto mechanics, and other fields where there is an acknowledged need for employees.

The program works as follows:

The Commission staff identifies individuals eligible for enrollment in the program through referrals from case workers in local county and city welfare departments. The Commission staff then determines whether the individuals need general skills, specific skills, or both and assigns them to entities with which the state has contracted for training services. The Commission also determines the specific fields in which training will be provided through periodic assessments of employer needs across the state. For purposes of this assessment, the state is divided into five regions. Training offerings are set for each region based on surveys of employers’ current and expected needs.

Contractors are responsible for: a) providing individuals with the general work skills, if needed (literacy, basic math, etc.) and b) providing all individuals with specific work skills (training in auto mechanics, typing, network administration, etc.). Contractors are also responsible for helping all trained individuals to obtain employment. Your firm uses a business process approach to internal auditing.

Requirements & Deliverables:

Milestone (Week 3): Prepare a flowchart of the process as described in the narrative.

DELIVERABLE: A flowchart in a Word document.

Milestone (Week 5): Using the flowchart prepared for the Week 3 Milestone, identify a minimum of four key activities/processes involved in the operations of the Commission. Prioritize them in terms of significance to the board’s operations (1 = most, significant, 4 = least significant).

DELIVERABLE: 1-page Word document ranking the four key activities/processes and the rationale for the rankings.

Final Portfolio Project Requirements (Week 8):

A. For the activity/process you ranked the most significant, identify and evaluate three risks. For each risk, identify a control that would help mitigate the risk.

B. Design an audit procedure to test the operating effectiveness of each control identified above.

C. Throughout the course you were introduced to several software packages that are often used in Internal Audit (TeamMate, Galvanize (formerly ACL), and IDEA). Research each of these tools to identify the tool(s) that you think would be ideal for the internal audit team in this scenario. Discuss how the tool(s) can be utilized in the audit process.

D. Present the approach you developed to your client as a written report and a PowerPoint presentation.

DELIVERABLES: Word document and PowerPoint presentation

Your paper should be 8-10 pages in length (excluding cover and reference pages) and formatted according to the *CSU-Global Guide to Writing and APA Requirements*. Be sure to discuss and reference concepts taken from the assigned textbook reading and relevant research. You must include a minimum of five credible, academic or professional references beyond the text or other course materials. Review the grading rubric to see how you will be graded for this assignment.

Your PowerPoint presentation should be a minimum of ten (10) slides in length (excluding cover slide and reference slides) and include detailed slide/speaker notes for each slide. Your slides should be professionally prepared (not too wordy and does not include a lot of unnecessary graphics). The slide/speaker notes should be written as a script for what you would say if you were presenting the PowerPoint presentation to State Officials. Therefore, each slide note should be a minimum of 300 words. Alternately, you can use the VoiceOver feature in Word to record your presentation. Be sure to discuss and reference concepts taken from the assigned textbook reading and relevant research. You must include a minimum of three (3) credible, academic or professional references beyond the text or other course materials. References must be formatted according to the *CSU-Global Guide to Writing and APA Requirements*. Review the grading rubric to see how you will be graded for this assignment.

Option #2: Business Process and Risk Analysis

The Food Services department for a local university has recently implemented a “debit card” system that allows any student to make purchases on campus using his or her student ID card. The “debit card” is read electronically and the amount of the purchase deducted from the student’s account. The card can be used to purchase food and drink at the dorm cafeterias, other restaurants on campus, vending machines, etc. It can also be used at campus copy centers, the campus book stores, the library copy machines, and printers in the computer labs.

The card is not a credit card. Students must have money in their accounts to make purchases. Students put money into their “debit card” accounts by either: 1) going to the bursar’s office and depositing checks, cash, or charging an amount to a credit card, or 2) going to a web page and charging an amount to a credit card. Parents can also send deposits to the bursar’s office or add amounts via the web. Students can check the amount of their balance and a record of their transactions by going to a web page. The web page is secured by requiring the student to enter a secure password to gain access. The Food Services department is under the responsibility of the Accounting department. Students receive a monthly statement of transactions and can dispute charges which they determine are inaccurate.

You are a member of the internal audit staff at the university and have been assigned to audit the “debit card” system. Your audit department uses a business process approach to conduct its audit engagements.

Requirements & Deliverables:

Milestone (Week 3): Identify a minimum of four key activities/processes involved in the “debit card” operations and prepare a Process Priority Map (importance versus inherent risk) and position each of the five functions/processes on the map.

DELIVERABLE: A flowchart in a Word document.

Milestone (Week 5): Identify three risks to the activity/process identified as most critical from the week 3 Milestone. Rank the three risks (1 = highest, 3 = lowest). For each risk, identify a key control activity that could be implemented to mitigate the risk.

DELIVERABLE: 1-page Word document ranking the four key risk and the rationale for the rankings.

Final Portfolio Project Requirements (Week 8):

- A. Identify which of the activities/processes you consider most critical. Explain your reasoning.
- B. Based on the results of the deliverables for the two (2) milestones, detail how you would test the effectiveness of each control activity you identified in the week 5 milestone where you identified and ranked three (3) key risks to the activity/process that were identified in the week 3 milestone.
- C. Throughout the course you were introduced to several software packages that are often used in Internal Audit (TeamMate, Galvanize (formerly ACL), and IDEA). Research each of these tools to identify the tool(s) that you think would be ideal for the internal audit team in this scenario. Discuss how the tool(s) can be utilized in the audit process.
- D. Present the approach you developed to your audit team as a written report and a PowerPoint presentation.

DELIVERABLES: Word document and PowerPoint presentation

Your paper should be 8-10 pages in length (excluding cover and reference pages) and formatted according to the *CSU-Global Guide to Writing and APA Requirements*. Be sure to discuss and reference concepts taken from the assigned textbook reading and relevant research. You must include a minimum of five credible, academic or professional references beyond the text or other course materials. Review the grading rubric to see how you will be graded for this assignment.

Your PowerPoint presentation should be a minimum of ten (10) slides in length (excluding cover slide and reference slides) and include detailed slide/speaker notes for each slide. Your slides should be professionally prepared (not too wordy and does not include a lot of unnecessary graphics). The slide/speaker notes should be written as a script for what you would say if you were presenting the PowerPoint presentation to State Officials. Therefore, each slide note should be a minimum of 300 words. Alternately, you can use the VoiceOver feature in Word to record your presentation. Be sure to discuss and reference concepts taken from the assigned textbook reading and relevant research. You must include a minimum of three (3) credible, academic or professional references beyond the text or other course materials. References must be formatted according to the *CSU-Global Guide to Writing and APA Requirements*. Review the grading rubric to see how you will be graded for this assignment.

COURSE POLICIES

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

Course Grading

20% Discussion Participation

45% Critical Thinking Assignments

35% Portfolio Project & Milestones

0% Live Classroom Sessions

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 /re-purposing 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.