

Texas A & M University – Commerce
College of Business and Entrepreneurship
Department of Accounting
Syllabus
Business Ethics for Accountants
ACCT 530 81E
Spring – 2017

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Office hours: Wednesdays 4-6pm and by appointment
Course Meeting Day/Time/Room: Wednesday 6:15-8:55 pm, UCD campus

Course Description:

This course is designed to provide an overview of business ethics in relation to the accounting profession. Ethical reasoning, cognitive processes and ethical decision making along with its effect on corporate governance are discussed.

Course Materials:

Required Text:

Mintz, S. M., & Morris, R.E. 4th Edition. *Ethical Obligations and Decision Making in Accounting*. McGraw Hill (ISBN: 9781259912368).

Texas State Board of Public Accountancy (2009). The Public Accountancy Act, Chapter 901 of the Occupations Code.

TSBPA – Rules of Professional Conduct

Texas Administrative Code: Chapter 501 (Title 22, Part 22)

AICPA Professional Standards: Code of Professional Conduct

Qualified Educational Credit for the CPA Exam

This course has been approved by the Texas State Board of Public Accountancy as meeting Board Rule 511.58(c). Students who take this course may be assured that the Board will recognize it in meeting the ethics requirement to take the Uniform CPA exam.

Final examination for the Master's/Specialist degree

All candidates must satisfactorily pass a comprehensive examination covering all the work within their master's/specialist degree programs. The Final Examination Report for the Master's/Specialist Degree is to be submitted to The Graduate School at least three weeks prior to graduation.

Course Embedded Objectives:

Your achievement level for each objective will be measured by your success in completing the assignments and exams. The successful student, upon completion of this course, will be expected to have achieved the following as a result of this course:

- ☑ Understand the meaning of ethics and why ethics is important.
- ☑ Develop an understanding of various aspects of moral reasoning
- ☑ Understand how moral reasoning is used for ethical decision-making.
- ☑ Learn the tools and techniques for analyzing ethical situations and using these tools to make ethical decisions including identification of stakeholders, the issues involved, and the process for making an ethical decision.
- ☑ Understand the effect of ethics on corporate governance and the accounting profession
- ☑ Understand the legal liability issues that accountants face and the impact on professional ethics

Student Responsibilities:

1. Read assigned material on schedule
2. Check eCollege for announcements and other information
3. Prepare for class discussions and examinations.
4. Participate in all case discussions

Course Evaluation:

Grades will be based upon the following items:

Case Discussion	20%
Article Summaries	10%
First Exam	25%
Second Exam	25%
Research Paper	20%

Grading scale: 90 - 100% =A, 80 – 89% =B, 70 – 79% =C, 60 – 69% =D and <60% =F. Your grade will be based on the activities above and weighted accordingly.

Homework Assignments:

Homework will be assigned after every unit so that you may reinforce the concepts learned so please all homework. Although I will not collect the assignments I do reserve the right to collect the homework if students are not prepared in class to discuss the readings and/or assignments. Students who do not have assignments prepared before class will have their participation grade reduced by 10 points. No late assignments will be accepted.

Discussions

For the online class we will be using **Class Live Pro** at times during the semester to discuss the chapters and case assignments, however we will mostly be having a weekly case discussion via the Discussion tab of each unit so everyone has the ability to respond to the question/topic being covered in that unit. Participation in the case discussion for each chapter (unit) is **mandatory** and everyone is expected to provide insightful comments and recommendations as well as respond to at **least one other student's response**. This does

NOT mean simply responding “I agree or disagree” but providing an explanation/ reasoning as to your answer. Please watch for **announcements** in eCollege and in emails for reminders relating to the discussions and class live sessions and any other requirements. All discussion postings need to be posted at the latest 2 days before the due date in order to give everyone a chance to post a response to other students’ comments.

For classes that have a face-to face format, the students should be prepared to discuss the cases in class and present the overall ethical dilemma. On some occasions students will be placed in groups in order to resolve the ethical situations which they will then present in class.

Examinations:

Two exams will be given during the semester. The exams will cover specific chapters as we cover the material during the semester. The exams will be similar to the homework and cases discussed in class. There are **no** make-ups for the two exams.

Research Paper:

Each student will be required to write a research paper on an ethical dilemma. The purpose of the research paper is to engage students in ethical issues pertinent to business and the accounting profession. You may choose the topic you wish to write about however please refrain from using Enron or WorldCom as these cases are already widely discussed today. You will need to get approval from the Professor on your choice of topic. The paper should discuss the ethical dilemma, the effect and consequences of the ethical act and the outcome of the case. In addition you should discuss what you would have done differently or how you would have acted in that scenario. Graduate students enrolled in ACCT 530 will prepare a 10-15 page paper while those enrolled in ACCT 430 will prepare an 8-12 page paper. The document should use a font size of 12 and one-inch margins and be double spaced.

Students are expected to use electronic means such as databases and journal articles to research their relevant topic. Several theories will also be explained throughout the semester so students are expected to use these theories to support their reasoning and arguments related to the ethical dilemma being researched. The paper must demonstrate a mastery of the basic writing mechanics, be free of grammatical errors and supported by proper references. Please follow APA guidelines when writing the research paper. Wikipedia and Investopedia are not proper academic sources, therefore academic research articles should be your main source of research support. All papers will be submitted through Turnitin in eCollege via the drop box. Papers in excess of 15% of originality will not be accepted.

Plagiarism

Plagiarism represents disregard for academic standards and is strictly against University policy. Plagiarized work will result in an “F” for the course and further administrative sanctions permitted under University policy. Guidelines for properly quoting another individual’s writing and the proper citing of sources can be found in the APA publication Manual.

University Policies and Procedures:

Students with Disabilities:

The Americans with Disabilities act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you have a disability requiring an accommodation, please contact:

Office of Student Disability Resources and Services

Texas A&M University – Commerce

Gee Library

Room 132

Phone (903) 886-5150 or (903) 886-5835

Fax (903) 468-8148

StudentDisabilityServices@tamuc.edu

Ethics: Integrity is the hallmark of the accounting profession and will be stressed throughout the course. Any type of student breach of ethics, including but not limited to: illegal activity, dishonest conduct, cheating, plagiarism, or collusion, will result in failure of assignment or exam (F) and/or further academic sanction (i.e. failure of course (F), dismissal from class and/or referral to Dean of the College of Business and Technology. All students are required to read, sign and submit the Academic Honesty Policy form via the drop box the first week of class.

“All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment.” (See Student’s Guide Handbook, Policies and Procedures, Conduct).

Non-discrimination: A&M-Commerce will comply in the classroom, and in online courses, with all federal and state laws prohibiting discrimination and related retaliation on the basis of race, color, religion, sex, national origin, disability, age, genetic information or veteran status. Further, an environment free from discrimination on the basis of sexual orientation, gender identity, or gender expression will be maintained.

Other: University policy will be followed in regards to withdrawals during the semester. It is the student’s responsibility to conform with the university rules relating to dropping or withdrawing from the course.

Email Policy

This is either a web-enhanced course or an online course utilizing eCollege. You may e-mail me as well as any student in the class by utilizing the e-mail feature in eCollege. Please write the number of the course and your name on all correspondence and any homework you submit. I will be communicating with you using your myLeo account that is provided by the university. Please check your e-mail frequently. The professor is NOT responsible for any technical difficulties experienced during the course. The quickest manner in which to

get in touch with me is through email as I check the class in the mornings and in the evenings only.

The following schedule lists the specific assignments for the course. This syllabus is subject to change as needed to meet the objectives or administration of the course at the discretion of the Professor. It is not anticipated that there will be any substantive changes.

Concealed Carry Policy

Texas Senate Bill - 11 (Government Code 411.2031, et al.) authorizes the carrying of a concealed handgun in Texas A&M University-Commerce buildings only by persons who have been issued and are in possession of a Texas License to Carry a Handgun. Qualified law enforcement officers or those who are otherwise authorized to carry a concealed handgun in the State of Texas are also permitted to do so. Pursuant to Penal Code (PC) 46.035 and A&M-Commerce Rule 34.06.02.R1, license holders may not carry a concealed handgun in restricted locations. For a list of locations, please refer to (<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/34SafetyOfEmployeesAndStudents/34.06.02.R1.pdf>) and/or consult your event organizer). Pursuant to PC 46.035, the open carrying of handguns is prohibited on all A&M-Commerce campuses. Report violations to the University Police Department at 903-886-5868 or 9-1-1.

Class Schedule and Assignments ACCT 530 – Spring 2017

**** All readings should be completed prior to coming to class on the assigned day. The syllabus is subject to change at the discretion of the professor as needed to meet the objectives of the course. It is not anticipated that there will be any substantive changes.**

Chapter 1 Ethical Reasoning

January 18th, 2017

- ☑ Overview of Class expectations
- ☑ Lecture - Read Chapter 1 on Ethical Reasoning

January 25th, 2017

- ☑ Homework: Answer even numbered Discussion questions at end of the chapter
- ☑ Discussion: Answer Cases 1-1, 1-4, 1-6 and 1-7.
- ☑ Read additional assigned Readings

Chapter 2 Cognitive Processes

February 1st, 2017

- ☑ Read Chapter 2
- ☑ Read assigned articles (Kohlberg stages of Development, Rest Model, Moral Intensity)

February 8th, 2017

- ☑ Discussion: Answer Cases 2-2, 2-4, 2-6, and 2-7.
- ☑ Homework: Answer even numbered Discussion questions at end of the chapter

Chapter 3 Ethical Environment and Corporate Governance

February 15th, 2017

- ☑ Read Chapter 3
- ☑ Read additional assigned readings

February 22nd, 2017

- ☑ Homework: Answer Even Discussion questions at end of the chapter
- ☑ Discussion: Answer Cases 3-1, 3-4, 3-5, 3-10
- ☑ Read Chapter 4

Unit 4 AICPA Code of Professional Conduct

March 1st, 2017

- ☑ Homework: Answer even Discussion questions at end of the chapter
 - ☑ Discussion: Answer Cases 4-2, 4-3, 4-6, 4-10
- Review for Exam I

March 8th, 2017

Exam I (Chapters 1- 4)

SPRING BREAK (March 13- March 19th)

Unit 5 Fraud in Financial Statements

March 22, 2017

- ☑ Read Chapter 5
- ☑ Read additional assigned readings

March 29th, 2017

- ☑ Homework: Answer even Discussion questions at end of the chapter
- ☑ Discussion: Answer Cases 5-2, 5-4, 5-7

Unit 6 Legal, Regulatory and Professional Obligations of Auditors

April 5th, 2017

- ☑ Read Chapter 6
- ☑ Homework: Answer Discussion questions at end of the chapter
- ☑ Discussion: Answer Cases 6-3, 6-5, 6-7, 6-8

Unit 7 Earnings Management and Quality of Financial Reporting

April 12th, 2017

- ☑ Read Chapter 7
- ☑ Read additional assigned readings

April 19th, 2017

- ☑ Homework: Answer even Discussion questions at end of the chapter
- ☑ Discussion: Answer Cases 7-1, 7-3, 7-5, 7-7

Unit 8 Intl Fin. Reporting and Corporate Governance

April 26, 2017

- ☑ Read Chapter 8
- ☑ Read additional readings on IFRS and Culture
- ☑ Homework: Answer Discussion questions at end of the chapter
- ☑ Discussion: Answer Cases 8-3, 8-5, 8-6

May 3rd, 2017

Research paper presentations. Research paper is due before class.

May 6th, 2017

Exam II (Chapters 5-8)

ACCT 530 Course Objectives Rubric

ACCT 530 Business Ethics for Accountants Criteria (Course Objectives)	3 Exceeds Expectations	2 Meets Expectations	1 Does Not Met Expectations
Demonstrate an understanding of the meaning of ethics and why ethics is critical to the accounting profession.	Student demonstrates an excellent understanding of the meaning of ethics and its importance to the accounting profession.	Student demonstrates some understanding of the meaning of ethics and its importance to the accounting profession.	Student does not demonstrate an understanding of the meaning of ethics and its importance to the accounting profession.
Demonstrate an understanding of the tools and techniques for analyzing ethical situations and the process used to make ethical decisions.	Student demonstrates a great understanding of the tools for analyzing ethical situations and the process for making ethical decisions.	Student demonstrates a partial understanding of the tools for analyzing ethical situations and the process for making ethical decisions.	Student does not demonstrate an understanding of the tools for analyzing ethical situations and the process for making ethical decisions.

Demonstrate an understanding of the AICPA Code of Conduct and the Texas Rules of Conduct. Research relevant ethical and professional issues.

Student understands the rules of conduct required by the AICPA and Texas Code of Conduct. Student has researched a relevant ethical issue.

Student partially understands the rules of conduct required by the AICPA and Texas Code of Conduct. Student has partially researched a relevant ethical issue.

Student does not understand the rules of conduct required by the AICPA and Texas Code of Conduct. Student has not researched a relevant ethical issue.