

Texas A & M University – Commerce
Business Ethics for Accountants
ACCT 430 01W
May Mini Session (May 16, 2022 – June 2, 2022)

Professor: Dr. Caroline Hartmann
Office: BA 233
Phone: (903) 886-5659, Fax: (903) 468-3216
Email: Caroline.Hartmann@tamuc.edu
Office hours: anytime via email

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. 5th Edition. *Ethical Obligations and Decision Making in Accounting*. McGraw Hill (ISBN: 978-1-259-96946-1). The Connect software is **NOT** required. PLEASE MAKE SURE YOU ARE NOT USING THE INTERNATIONAL EDITION.

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.

CPA Exam Candidates - State of Texas

Candidates who desire to sit for the CPA in Texas must meet the following educational criteria: 1) Have a bachelor's degree; 2) Completed 150 semester hours of courses; 3) Included in the 150 semester hours, 30 of upper level accounting courses, 24 hours of upper level business courses, 3 semester credit hours of approved ethics, 2 semester credit hours of approved communication and 2 semester hours of approved accounting research. You are no longer required to have certain number of accounting hours in a face-to-face format. For more information visit Exam/Qualification on the State Board's website: <http://www.tsbpa.state.tx.us/>

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 as well as the legal liability issues that accountants face and the impact on professional ethics

College of Business Student Learning Outcomes:

1. Students will demonstrate proficiency in spoken communications by delivering clear and well-structured business presentations.
2. Students will demonstrate proficiency in written communications by creating clear and well-structured business documents.
3. Students will identify and evaluate ethical business issues.
4. Students will identify and evaluate global business challenges.
5. Students will be analytical problem solvers in business environments.

| COB Student Learning Outcomes (SLOs) | Course Outcomes - After successfully completing this course, students will be able to: | Measurement Methods (Outcome Assessments) |
|---|---|---|
| 3, 4, 5 | <ul style="list-style-type: none"> • 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. | <ul style="list-style-type: none"> • Experiential Case Discussions • Reading Assessments • Exams |

Student Responsibilities:

1. Read assigned material on schedule
2. Check D2L 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 postings | 25% |
| Article discussion postings | 25% |
| First Exam | 25% |
| Second Exam | 25% |

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.

Case Discussions

We will be having weekly case discussions 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 D2L and in emails for reminders relating to the discussions and any other requirements. I have pre-recorded lectures for the chapters that you can view at your convenience. If you have specific questions we can set up a time to chat via zoom.

Article Discussion Postings

You will be required to read a few articles related to the topics discussed in some of the chapters. A list of articles will be assigned at the beginning of the semester and will be available for you in the course content section of the course. You will need to respond to the question(s) asked related to these readings in the discussion tab that is created for each chapter. Please note that NOT all chapters have assigned readings. I will be sending out reminders regarding these assignments.

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. If you plan to miss an exam due to extenuating circumstances you must notify the professor **prior** to the exam to set up a time to take the exam.

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, Waters 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.

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.

“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.

Counseling Services:

The Counseling Center at A&M-Commerce, located in the Halladay Building, Room 203, offers counseling services, educational programming, and connection to community resources for students. Students have 24/7 access to the Counseling Center’s crisis assessment services by calling 903-886-5145. For more information regarding Counseling Center events and confidential services, please visit www.tamuc.edu/counsel

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 430 May Mini Session 2022
05/16/2022 – 06/2/2022

Chapter 1 & 2 Ethical Reasoning & Cognitive Processes (May 16 – May 19, 2022)

- Respond to discussion posting on the discussion board for the following cases: 1-9 (Cleveland Custom Cabinets) and 2-6 (Harvey Weinstein).
- Read assigned article (Thomas, 2012) and respond to question on discussion board.
- Be sure to respond to at least one classmate's response.

Assignments are due May 19th by 11:59 pm.

Chapter 3 & 4 Organizational Ethics, Corporate Governance and Professional Judgment (May 20 – May 23, 2022)

- Read additional assigned reading (Abbott et al 2004) and answer questions on the discussion board.
- Discussion posting: Answer Cases 3-8 (Accountant Takes on Halliburton and 4-9 (Eminent Domain) on the discussion board.

Assignments are due May 23rd by 11:59 pm.

Exam I (Chapters 1- 4) due May 25th, 2022.

Chapter 5 & 6 Fraud, Auditor Responsibilities and Regulatory and Professional Obligations of Auditors (May 24 – May 27, 2022)

- Read additional assigned reading (Sharma 2004) and answer question on discussion board
- Discussion posting: Answer Cases 5-9 (Weatherford International) and 6-4 (Anjoorian), on the discussion board.

Assignments are due May 27th by 11:59 pm.

Chapter 7 & 8 Earnings Management and Quality of Financial Reporting (May 28 – May 31, 2022)

- Read additional assigned reading (Bedard et al 2004) and answer discussion posting
- Discussion posting: Answer Cases 7-9 (The North Face, Inc), and 8-3 (KPMG Tax Shelter) on the discussion board

Assignments are due May 31st by 11:59 pm.

Exam II (Chapters 5-8) is due **June 2, 2022.**