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**East Texas A&M University
College of Business
Department of Accounting, Finance & Business Law
ACCT 430 Business Ethics for Accountants 01W
Call #81233
Fall 2026**

Professor: Dr. Robert Rankin, CMA
Office: BA314C
Email: robert.rankin@etamu.edu (preferred contact method)

Office hours: Tuesday & Thursday 10:00AM to 11:00AM; 2:00PM to 3:30PM
Zoom Wednesday 10:00AM
Or by appointment

Course Meeting Day/Time/Room: WEB

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/Software:

Mintz, S. M., & Morris, R.E. Evergreen Edition. *Ethical Obligations and Decision Making in Accounting*. McGraw Hill.

You have access to the textbook and ConnectPLUS through D2L via inclusive access.

With the Inclusive Access, you will automatically be taken to Connect without having to enter an access code. Follow the instructions labelled: "McGraw-Hill Connect" provided under the "Content" area on D2L.

Case Discussions

Part of your assignments will consist of weekly or bi-weekly case discussions via the Discussion tab of each unit related to the topic assigned. 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 class live sessions and any other requirements. All discussion postings need to be posted at the latest 1-2 days before the due date in order to give everyone a chance to post a response to other students' comments. 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

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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:

Course Embedded Objectives

Upon satisfactory completion of this course, the student will:

- Understand the meaning of ethics and why ethics is important.
- Develop an understanding of various aspects of moral reasoning and use moral reasoning to identify unethical behavior.
- Identification of stakeholders, the issues involved, and the process for making an ethical decision.
- Provide recommendations to address ethical scenarios.
- Explain how corporate governance mechanism can influence ethical behavior.
- Discuss how to mitigate legal liability issues that accountants face and how these issues impact professional ethics.

Student Responsibilities

1. Read assigned material on schedule.
2. Complete all homework assignments on time and before class.
3. Prepare for class, examinations, and quizzes.
4. Participate in all discussions.

Teaching Procedures

The class will be conducted in a lecture/discussion format. Be prepared to discuss and ask questions about the material assigned for each class period. This will require that you read the material prior to the class period during which it will be discussed. Although many of the issues covered in the readings will be discussed in class, all the areas covered in the readings will not be part of class discussion. You are encouraged to participate in class. Participation is based on volunteering for class activities and exhibiting a positive attitude, demonstrated by attentive, courteous, and respectful behavior at all times. The nature of this course encourages an interactive forum, and everyone has something valuable to contribute. Disruptive or rude behavior will not be tolerated.

General Class Rules

- Missed assignments, case and quizzes cannot be made up.
- **I do not accept late work.**

Course Evaluation

Your final grade will be based upon the following items:

<u>Activity</u>	<u>Qty</u>	<u>Points</u>	<u>Total</u>	<u>Percent</u>
Academic Honesty Policy	1	25	25	3%
Discussions	15	25	375	39%
Articles	6	25	150	16%
Quizzes	8	25	200	21%

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Exam 1	1	100	100	11%
Exam 2	1	100	100	11%
<i>Total</i>			<u>200</u>	

- Homework quizzes and exams to be completed in Connect
- Discussion and article postings in D2L
- Your grades will be maintained in D2L

Grade Determination:

89.5%– or above A
79.5% – 89.4% = B
69.5% – 79.4% = C
59.5% – 69.4% = D
59.4% or below = F

CPA Exam Candidates - State of Texas

Candidates who desire to sit for the CPA in Texas must meet the following educational criteria:

1. Completed a bachelors degree
2. Completed 21 passing semester credit hours from Category 1 & 2 courses as detailed here.
3. **Category 1 Courses:** *Completed a minimum of 12 semester hours with at least three semester hours in each of the following accounting courses.*
 - a. Financial accounting and reporting
 - b. Financial statement auditing
 - c. Taxation
 - d. Accounting information systems or accounting data analytics
4. **Category 2 Courses:** *Completed a minimum of 9 semester hours in accounting from this list.*
 - a. Accounting data analytics
 - b. Accounting research & analysis
 - c. Accounting theory
 - d. Advanced accounting
 - e. Auditing & attestation services
 - f. Financial accounting and reporting for business organizations or intermediate accounting
 - g. Financial planning
 - h. Financial statement analysis
 - i. Fraud examination
 - j. Governmental & non-profit entity accounting
 - k. Internal accounting control & risk assessment
 - l. International accounting
 - m. Management information systems (must be cross-listed as accounting)
 - n. Managerial or cost accounting (excluding introductory level courses)
 - o. Mergers & acquisitions
 - p. Taxation
5. 2-semester credit hours of accounting communication from ACCT 311 & ACCT 421 (1 hour per course)
6. 2- semester hours of accounting research from ACCT 340 & ACCT 427 (1 hour per course)

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Courses not recognized by the state board include elementary accounting, principles of accounting, financial and managerial accounting, introductory accounting, accounting software courses, any CPA review course and ethics courses (e.g. ACCT 430).

For more information visit Exam/Qualification on the State Board's website: <http://www.tsbpa.state.tx.us/>

University Policies and Procedures

Academic Honesty Policy

The College of Business at East Texas A & M University will strive to be recognized as a community with legal, ethical, and moral principles and to practice professionalism in all that we do. Failure to abide by these principles will result in sanctions up to and including dismissal. Five different types of activities that will bring sanctions are as follows:

Illegal activity: Violation of any local, state, or federal laws that prohibit the offender from performance of his or her duty.

Dishonest Conduct: Seeking or obtaining unfair advantage by stealing or receiving copies of tests or intentionally preventing others from completing their work. In addition, falsifying of records to enter or complete a program will also be considered dishonest conduct.

Cheating: The unauthorized use of another's work and reporting it as your own. You are specifically prohibited from submitting homework that was covered in class that you did not complete. .

Plagiarism: Using someone else's ideas and not giving proper credit.

Collusion: Acting with others to perpetrate any of the above actions regardless of personal gain.

Artificial Intelligence & ChatBots: East Texas A&M University acknowledges that there are legitimate uses of Artificial Intelligence, ChatBots, or other software that has the capacity to generate text, or suggest replacements for text beyond individual words, as determined by the instructor of the course.

Any use of such software must be documented. Students are fully responsible for the content of any assignment they submit, regardless of whether they used an AI, in any way. This specifically includes cases in which the AI plagiarized another text or misrepresented sources. Any undocumented use of such software constitutes an instance of plagiarism and will result in a zero for the assignment.

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) (zero points) and/or further academic sanction (i.e. failure of course (F), dismissal from class and/or referral to Dean of the College of Business).

“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).

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Office of Student Disability Resources and Services

East Texas A&M University
Gee Library- Room 162
Phone (903) 886-5150 or (903) 886-5835
Fax (903) 468-8148

Email: studentdisabilityservices@tamuc.edu

Website: [Office of Student Disability Resources and Services](#)

<http://www.tamuc.edu/campusLife/campusServices/studentDisabilityResourcesAndServices/>

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

All students must use their My Leo accounts when corresponding with professors. Please include the course number in the subject line of the email message. I will answer emails within 24 hours during the week. If you do not hear from me during the specified time, assume I did not receive your email and contact me again.

Attendance

Class Attendance Policy: Students are responsible for learning about and complying with the attendance policy stated in the catalog, Student's Guidebook, and/or faculty syllabus. Students are responsible for requesting makeup work prior to any anticipated absence. They will be permitted to make up work for absences which are considered by the faculty member to be excusable. The method used to make-up this work shall be determined by the faculty member. The student is responsible for providing the faculty member reason(s) for his/her absence. The faculty member then determines the validity of the reason(s) for the absence and whether the student is to be excused for the absence.

Faculty members may consider the following reasons for absences excusable: (a) Participation in a required/authorized university activity; (b) Verified illness; (c) Death in a student's immediate family; (d) Obligation of student at legal proceedings in fulfilling responsibility as a citizen; and (e) Others determined by individual faculty to be excusable (e.g. elective University activities, etc.)

It is the student's responsibility to drop the class. I will not drop you from the class

Concealed Carry

Texas Senate Bill - 11 (Government Code 411.2031, et al.) authorizes the carrying of a concealed handgun in East Texas A&M University 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 ET 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

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open carrying of handguns is prohibited on all ET campuses. Report violations to the University Police Department at 903-886-5868 or 9-1-1.

Discipline Policy

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Comfortable Learning Environment

The university, this department, and your instructor are all committed to maintaining an inoffensive, non-threatening learning environment for every student. Class members (including the instructor) are to treat each other politely both in word and deed. Offensive humor and aggressive personal advances are specifically forbidden. If you feel uncomfortable with a personal interaction, contact your instructor for help in solving the problem.

Civility in the Academic Environment

Civility in the classroom or online course and respect for the opinions of others is very important in an academic environment. It is likely you may not agree with everything that is said or discussed in the classroom/online course. Courteous behavior and responses are expected. To create and preserve a learning environment that optimizes teaching and learning, all participants share a responsibility in creating a civil and non-disruptive forum. Students are expected to conduct themselves at all times in a manner that does not disrupt teaching or learning. Faculty have the authority to request students who exhibit inappropriate behavior to leave the class/online course and may refer serious offenses to the University Police Department and/or the Dean of Students for disciplinary action.

Incomplete in Course

Students who, because of circumstances beyond their control, are unable to attend classes during or after review week will, upon approval of the teacher, receive a mark of “X” in all courses in which they were maintaining passing grades. A grade of “X” (incomplete) will not be counted in the calculation of the grade point average for one semester. If the “X” has not been removed at the end of one semester, it will automatically be changed to a grade of “F.” If a student feels that a grade is not correct, the matter should be discussed with the instructor. If the instructor finds the grade incorrect, the instructor must petition for a grade change by receiving approval from the department head and dean, with final approval from the Registrar’s Office

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