



College of Business
Department of Accounting, Finance, and Business Law
ACCT 530 01W
Business Ethics for Accountants
Fall 2026

Instructor: Shiyou Li, Ph.D., CPA, Associate Professor

University Email / Preferred Form of Communication: Shiyou.Li@etamu.edu

Office: BA 314E

Office Hours: T and Th 1 to 2 and 3:15 to 4:45 PM

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 their effect on corporate governance, are discussed.

Course Materials:

Required Text: Mintz, S. M. 6th Edition. *Ethical Obligations and Decision Making in Accounting*. McGraw Hill.

CPA Exam Candidates - State of Texas

Candidates who desire to sit for the CPA in Texas can identify the appropriate academic achievement criteria by referencing the following site: Exam/Qualification on the State Board's website: <http://www.tsbpa.state.tx.us/>

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 submitted to The Graduate School at least three weeks prior to graduation.

College of Business Student Learning Outcomes:

1. Our graduates will be competent business communicators (Spoken and Written)

2. Our graduates will have the interpersonal competencies necessary to be effective professionals (Analyze legal and ethical and global impacts of business decisions).
3. Our graduates will be effective business decision makers.
4. Our graduates will exhibit multi-disciplinary business competency.

COB Student Learning Outcomes (SLOs)	Course Outcomes - After successfully completing this course, students will be able to:	Measurement Methods (Outcome Assessments)
1, 2, 3	• 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.	• Experiential Case Discussions • Research Paper Assignment • Exams

Assessments and Grading

The final course grade will be based on the following items:

Eight quizzes	80 points
Two Exams	200 points
Research paper	100 points
Total	380 points

Grades for the course will be determined by converting each student's points out of a possible 600 into a percentage and then applying the following ranges:

A = 90%-100%

B = 80%-89%

C = 70%-79%

D = 60%-69%

F = 59% or Below

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 reasonable accommodation of their disabilities. If you have a disability requiring accommodation, please contact:

Office of Student Disability Resources and Services

Texas A&M University – Commerce, Gee Library, Room 162, 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 regard 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.

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 people 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.

The syllabus/schedule is subject to change.

Weeks	Topics	Research Paper
Oct. 19	Chapter 1	
	Quiz 1	
Oct. 26	Chapter 2	
	Quiz 2	
Nov. 2	Chapter 3	
	Quiz 3	
Nov. 9	Chapter 4	
	Quiz 4	
	Exam 1	
Nov. 16	Chapter 5	
	Quiz 5	
Nov. 23	Chapter 6	
	Quiz 6	
Nov. 30	Chapter 7	
	Quiz 7	
Dec. 7	Chapter 8	
	Quiz 8	
	Exam 2	Due

Dec. 11 is the last day of this semester.