Course: Business Ethics for Accountants

Instructor: Dr. Joseph Krupka, CPA/PFS CGMA
Assistant Professor

Lecture Time(s): Thursday, 6:15 pm – 8:55 pm
Location: UCD
Office: Commerce Campus: Dept. of Accounting (1st floor)
Office Hours: By Appointment Only
Contact: Best Method- E-mail: Joseph.Krupka@tamuc.edu
Telephone: 732-439-0600 Fax No.: 903-468-3216

Required Course Materials


http://www.tsbpa.state.tx.us/./pdffiles/TSBPAACT.pdf

TSBPA-Rules of Professional Conduct
Texas Administrative Code: Chapter 501 (Title 22, Part 22)
AICPA Professional Standards: Code of Professional Conduct

Sarbanes-Oxley Act of 2002 (SOX) Title II.

**Recommended Course Materials:**


**Qualifying Educational Credit for CPA Examination:**
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 Examination.

**AACSB Accreditation:**
The College of Business is accredited by AACSB International, the hallmark of excellence in business education. AACSB International accreditation represents the highest standard of achievement for business schools worldwide. Institutions that earn accreditation confirm their commitment to quality and continuous improvement through a rigorous and comprehensive peer review. AACSB International accreditation is the hallmark of excellence in business education. AACSB International accreditation adds value to your degree.

**Course Outcomes:**
After successful completion of this course the student will:
- Understand the meaning of ethics and why ethics are critical for students to learn
- 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 the stakeholders, the issues involved, and the process for making an ethical decision
• Understand concepts associated with business ethics and the impact of business ethics on corporate governance
• Determine how firms develop corporate codes of conduct and the roles such codes have on corporate governance
• Understand the importance of ethics on professions such as accounting
• Understand professional ethics for accountants in public accounting with emphasis on the AICPA Code of Conduct and the Texas rules of Conduct
• Understand professional ethics for accountants in other areas including management accounting, internal auditing, and not-for-profit accounting
• Understand legal liability issues that accountants face and the impact that such issues have on professional ethics
• Understand the current state of the profession and the implications for the future of accounting, particularly public accounting.
• Analyze, research and use technology in determining the relevance of important ethical and professional issues

Course Emphasis:
• The following emphases will guide the composition of course assignments and activities:
• Provide the basics of ethics and why ethical behavior is important to successful business operations
• Provide students with the tools needed to understand moral reasoning and to make ethical decisions
• Provide students with an understanding of corporate governance and the impact that ethical decisions will have on business operations
• Provide students with an understanding of the importance of professional ethics for accountants
• Introduce the various professional ethics standards within the accounting profession including the AICPA Code of Conduct, the Texas Rules of Conduct, and ethics standards for other accounting organizations such as the Texas Society of Certified Public Accountants, Institute of Management Accountants, The Association of Certified Fraud Examiners, and the Institute of Internal Auditors
• Place particular emphasis on the importance of ethical reasoning, independence, integrity, and objectivity in providing accounting services
• Introduce students to accountant’s legal liability issues and how improper ethical behavior can create such legal problems
• Discuss real world situations and case studies where students will have to make ethical decisions that will enhance their ability to make such decisions in the workplace
**Professional Competency Development:**

- Develop critical skills by analyzing ethical and legal issues and problems, recognizing and assessing such issues, and recommending specific actions to implement your analyses.
- Sharpen interpersonal skills by participating in group assignments.
- Improve oral and written communication skills through class discussions, cases analyses, formal and informal presentations, and group and individual written assignments.
- Expand technology-based competencies by gathering information from electronic sources (i.e., the Internet and library electronic databases) and using presentation technologies (e.g., Power Point).
- Enhance learning competencies by reading articles form the popular business and technical accounting press and discussing current events as they relate to professional ethics for accountants.

**Instructional Methodology:**

This class will consist of lecture, discussion, presentation, quizzes, research papers and problem solving. The method of instruction for this course will be live face-to-face in the classroom and web enhanced.

**Intellectual Development:**

This course will strive to provide an academically rigorous and intellectually challenging environment which stimulates personal growth, creative and critical thinking, and the highest standards of professional and ethical conduct.

In addition to developing technical expertise in the course subject matter, this course:

- develops and fosters communication skills, both written and oral
- enhances critical thinking
- challenges decision-making
- promotes intellectual curiosity and lifelong learning.

**ECollege Online Support for Questions:**

**Virtual Office:** You should post all questions pertaining to the course to the Virtual Office. This will allow everyone in the course to answer each other’s questions and to have access to all questions and any posted answers. Many of you will have the same questions and this will reduce the number of times that the same answer will have to be given. You should always check the Virtual Office postings to see if your question has already been asked and answered before you post a question.
**Groups:** The discussion board may be used by individual groups for private communication between their members. Any group of students may request that a group be formed by the professor to enable them to have a private discussion. Each member should do their own work and use the group for help, support, and feedback. Just send me an e-mail telling me that a group has been formed with the individual names of the members and I will create an online group for your private discussions.

**E-Mail:** E-mail is appropriate for personal questions related to your grade, etc. **PLEASE DO NOT use it for course related questions that may be of interest to others.**

**Additional Materials:**
- Computer. High speed internet connection is suggested and recommended (Broad band will make submitting large files easier). Students will search various databases to gather information. Some databases or sources may charge access fees.
- Storage device for saving exercises and projects.
- Headset with a microphone is recommended.
- Webcam optional.
- Microsoft windows environment and a recent version of Microsoft Internet Explorer are optimal. The course will also work in Macintosh OS X, along with a recent version of Safari. A recent version of the Firefox browser on both Windows and Mac operating systems is also supported. You should perform a “Browser Test” prior to the start of the course. Login to eCollege, click on the ‘My Courses’ tab, and then select the “Browser Test” link under Support Services.

**STUDENT RESPONSIBILITIES:**
Learning is every student’s responsibility. My role is to facilitate and support your learning process. To accomplish the learning process you are required to:
- Check eCollege frequently for announcements and other information.
- Read assigned material listed on the course schedule.
- Actively participate in the class.
- Contact me about any questions or issues when they arise. It’s much easier to help and work out a solution early-on, than later when it may be too late.

I expect you to adhere to all rules and standards set forth in this syllabus. **I reserve the right to modify or change this syllabus at any time.** I expect you to adhere to the academic honesty standards promulgated by Texas A & M University-Commerce. There are no acceptable reasons for
violating any of the stated rules and conduct standards published by the university or contained in this syllabus.

If a problem arises during the semester that has an impact on this course, please contact me immediately to discuss how to resolve this matter.

Matrix:

<table>
<thead>
<tr>
<th>Topical Coverage</th>
<th>Percentage of course devoted to</th>
<th>Method of Delivery (see notes)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ethical Reasoning</td>
<td>15</td>
<td>C, D, I, L, &amp; R</td>
</tr>
<tr>
<td>Integrity</td>
<td>20</td>
<td>C, D, I, L, &amp; R</td>
</tr>
<tr>
<td>Objectivity</td>
<td>15</td>
<td>C, D, I, L, &amp; R</td>
</tr>
<tr>
<td>Independence</td>
<td>15</td>
<td>C, D, I, L, &amp; R</td>
</tr>
<tr>
<td>Other Core Values</td>
<td>15</td>
<td>C, D, I, L, &amp; R</td>
</tr>
<tr>
<td>AICPA, SEC, and TSBPA ethics</td>
<td>5</td>
<td>D, L, &amp; R</td>
</tr>
<tr>
<td>Ethical Theory</td>
<td>10</td>
<td>C, D, I, L, &amp; R</td>
</tr>
<tr>
<td>Other Topics</td>
<td>3</td>
<td>D &amp; R</td>
</tr>
<tr>
<td>University mandated</td>
<td>2</td>
<td>D &amp; L</td>
</tr>
<tr>
<td>Total</td>
<td>100</td>
<td></td>
</tr>
</tbody>
</table>

Method of Delivery: (C) Case Studies; (D) Class Discussion; (G) Guest Speaker;

Below you will find the rubric for this course:
### ACCT430/530-81E Course Rubric:

<table>
<thead>
<tr>
<th>Criteria (Course Objectives)</th>
<th>3 (Exceeds Expectations)</th>
<th>2 (Meets Expectations)</th>
<th>1 (Does Not Meet Expectations)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Demonstrate an understanding of the meaning of ethics and why ethics are critical to the accounting profession.</td>
<td>Student demonstrates excellent ability in understanding of the meaning of ethics and why ethics are critical to the accounting profession.</td>
<td>Student demonstrates an understanding of the meaning of ethics and why ethics are critical to the accounting profession.</td>
<td>Student cannot demonstrate an understanding of the meaning of ethics and why ethics are critical to the accounting profession.</td>
</tr>
<tr>
<td>Demonstrate an understanding of the tools and techniques for analyzing ethical situations and the process for making an ethical decision.</td>
<td>Student demonstrates excellent ability understanding of the tools and techniques for analyzing ethical situations and the process for making an ethical decision.</td>
<td>Student demonstrates an understanding of the tools and techniques for analyzing ethical situations and the process for making an ethical decision.</td>
<td>Student cannot demonstrate an understanding of the tools and techniques for analyzing ethical situations and the process for making an ethical decision.</td>
</tr>
<tr>
<td>Demonstrate an understanding of professional ethics for accountants with emphasis upon AICPA Code of Conduct and the Texas Rules of Conduct.</td>
<td>Student demonstrates excellent ability understanding of professional ethics for accountants with emphasis upon AICPA Code of Conduct and the Texas Rules of Conduct.</td>
<td>Student demonstrates an understanding of professional ethics for accountants with emphasis upon AICPA Code of Conduct and the Texas Rules of Conduct.</td>
<td>Student cannot demonstrate an understanding of professional ethics for accountants with emphasis upon AICPA Code of Conduct and the Texas Rules of Conduct.</td>
</tr>
<tr>
<td>Demonstrate an Understanding of analyzing and researching relevant ethical and professional issues.</td>
<td>Student demonstrates excellent ability in understanding, analyzing, and researching relevant ethical and professional issues.</td>
<td>Student demonstrates an understanding of analyzing, and researching relevant ethical and professional issues.</td>
<td>Student cannot demonstrate an understanding of analyzing, and researching relevant ethical and professional issues.</td>
</tr>
</tbody>
</table>
COURSE EVALUATION:
The final course grade will be based on the following items:

GRADING SCALE:

<table>
<thead>
<tr>
<th>GRADE</th>
<th>POINTS</th>
<th>PERCENTAGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>900-1000</td>
<td>90-100</td>
</tr>
<tr>
<td>B</td>
<td>800-899</td>
<td>80-89</td>
</tr>
<tr>
<td>C</td>
<td>700-799</td>
<td>70-79</td>
</tr>
<tr>
<td>D</td>
<td>600-699</td>
<td>60-69</td>
</tr>
<tr>
<td>F</td>
<td>0-599</td>
<td>0-59</td>
</tr>
</tbody>
</table>

GRADE WEIGHTS:

<table>
<thead>
<tr>
<th>ASSIGNMENT</th>
<th>POINTS</th>
<th>PERCENTAGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Group Presentations/Participation</td>
<td>250</td>
<td>25%</td>
</tr>
<tr>
<td>Exam 1</td>
<td>250</td>
<td>25%</td>
</tr>
<tr>
<td>Exam 2</td>
<td>250</td>
<td>25%</td>
</tr>
<tr>
<td>Research Paper</td>
<td>250</td>
<td>25%</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>1000</td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

**Group Presentations / Class Participation:**
Students are expected to demonstrate his or her mastery of the covered material apart from exam scores. This can be accomplished by attending class, responding to questions and offering observations during class. Class participation is very important in this course where many of the situations which we will examine do not have clear-cut “right or wrong” answers. Your answer may often depend on your background, both spiritually and culturally. Therefore, class participation is essential to enhance your understanding of ethics and their impact on business. Students will be assessed on class participation and graded on the quality of their answers. This class participation will be a part of the expanded competency component.

**Group cases:**
In an attempt to make the classroom material relate to the "real" world, each student will join a group of classmates. Groups will be responsible for researching, preparing and presenting two (2) different cases during the semester related to topics discussed in class. Groups will present during class beginning after the first examination. Exact topics, presentation dates, and group assignments will be made by the professor after the first week of class (once add/drop period is complete).
Specifically, groups will research, write a paper, and present to the class regarding current issues in Business Ethics for Accountants. For example, groups may be asked to summarize and analyze allegations of ethical lapses involving accountants or business persons (including not for profit and government employees).

You will be given a grade based on your presentation skill and content. The group will be assigned a group grade on the basis of the case and on the basis of an evaluation of your performance within the group. Graduate students enrolled in ACCT 530 will additionally have the responsibilities of a leadership role in all group case work.

**End of Chapter Problems/Discussion Questions:**
Each student is to read and prepare the assignments for each week in advance of the assigned Class Date. While I do not intend to collect these assignments, I reserve the right to collect these assignments without notice should I feel that students have failed to adequately prepare the material for class. Students who are unable to produce these assignments when if required will have their Participation Grade reduced by 10 points.

**Exams:**
There will be two exams that will be required this semester.
All Exams will be administered during the assigned class time. It is your responsibility to diligently follow the exam schedule.

You are responsible for information from class discussions, required readings, and homework. No Late assignments including papers and exams will be accepted- please be on time with all class work. No makeup exams will be given unless it is a University allowed excused absence. For an excused absence, the make-up exam will be administered prior to the scheduled exam. If you need to miss an exam for an excused absence let me know IN ADVANCE so we can make arrangements.
### Rubric Used in Grading Exams

<table>
<thead>
<tr>
<th></th>
<th>3 (Exceeds Expectation)</th>
<th>2 (Meets Expectations)</th>
<th>1 (Does Not Meet Expectations)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Correct Responses</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Support method of achieving solution</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Demonstrate understanding of concepts</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Effective analysis</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Creativity and Originality</td>
<td></td>
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</tbody>
</table>
**Rubric for Grading Research Paper**

<table>
<thead>
<tr>
<th>Criteria</th>
<th>3 (Exceeds Expectation)</th>
<th>2 (Meets Expectations)</th>
<th>1 (Does Not Meet Expectations)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Demonstrates a clear and coherent logic to the research topic</td>
<td>Student demonstrates an excellent understanding of a clear and coherent logic to the research topic</td>
<td>Student demonstrates an understanding of a clear and coherent logic to the research topic</td>
<td>Student cannot demonstrate an understanding of a clear and coherent logic to the research topic</td>
</tr>
<tr>
<td>Demonstrates an understanding of the Readings/Literature of the research topic</td>
<td>Student demonstrates an excellent understanding of the Readings/Literature of the research topic</td>
<td>Student demonstrates an understanding of the Readings/Literature of the research topic</td>
<td>Student cannot demonstrate an understanding of the Readings/Literature of the research topic</td>
</tr>
<tr>
<td>Demonstrates use of proper grammar and writing method</td>
<td>Student demonstrates an excellent use of proper grammar and writing method</td>
<td>Student demonstrates use of proper grammar and writing method</td>
<td>Student cannot demonstrate use of proper grammar and writing method</td>
</tr>
<tr>
<td>Demonstrates a contribution to the research topic</td>
<td>Student demonstrates an excellent contribution to the research topic</td>
<td>Student demonstrates a contribution to the research topic</td>
<td>Student cannot demonstrate a contribution to the research topic</td>
</tr>
</tbody>
</table>

**Research Paper:**
The purpose of the research paper is to engage the students in contemporary ethical issues pertinent to business and accounting practice. Students will propose a topic to be approved in advance by the professor. The final paper will not be graded unless the topic was approved by the instructor.
Students will submit a paper, (graduate students enrolled in ACCT 530 will prepare between 15–20 pages and undergraduate students enrolled in ACCT 430 will prepare between 8-10 pages), properly formatted using the APA format. Students are expected to utilize electronic means such as databases and technology available through the library to research relevant issues. Students will be expected to integrate and apply various theories discussed during the semester and to explain why these theories are important to business and accounting literature. You will need to make sure to identify the appropriate research question, identify key terms for performing electronic searches, organize your data, obtain data or information from multiple sources and integrate it into a cohesive paper. The analysis must be well developed and consider stakeholder(s) positions. The paper must demonstrate mastery of basic writing mechanics. The paper must be clear, concise, organized, and persuasive and supported with applicable references.

Note: Wikipedia and Investopedia are not academic sources to be used during this research paper (the information from these sites are not verifiable and can be changed without verification for validity). Academic research articles should be the primary source of the research support with practice/trade journals as supplemental sources.

All research papers will be submitted via the ECollege Dropbox (concurrently with Turnitin.com.) in a word doc format; PDF format plus all other formats are not acceptable. Any paper in excess of a 20-25% originality report will not be acceptable.

POLICY FOR DROPPING CLASS:
If the student finds that he/she needs to drop the class it is the student’s responsibility to drop the class. I will not drop you from the class. Students, who because of circumstances beyond their control are unable to attend classes during the last three weeks preceding finals, can request an “X” in the class if they are maintaining a grade of “C” or above. It is up to the instructor’s discretion whether this will be approved based on proof of death of an immediate family member or a lengthy hospitalization of the student.

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.

**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.

**E-MAIL POLICY:**
All students must use their MyLeo accounts when corresponding with professors. Please include the course number in the subject line of the e-mail message. Any e-mail which does not conform to these guidelines will not be read or responded to by the professor. If you do not have a computer, the business computer laboratory is located in BA345 and a computer laboratory is available in the library. The instructor will attempt to answer your e-mails within 24 hours on Monday – Thursday. I am not available to answer e-mails on the weekend. If you need to contact me, e-mail is the best method as it is the communication of choice by the university. Please do not call my office telephone and request that I return a long-distance call. I do not call long-distance. I check my e-mail in the morning and afternoon on Monday- Thursday

**POP-UPS:**
Explorer blocks pop-ups. You need to disable the pop-up blocker to the online learning sites to avoid this problem. To temporarily turn off or disable the pop-up blocker, go to tools and select the off on the pop-up blocker settings. The off selection turns off the pop-up blocker until the browser is closed or you can choose to select a setting that allows the pop-ups to be turned off permanently for a specific website.

**TECHNICAL SUPPORT:**
Please complete the student tutorial on using e-College. E-College provides help. The help button is located on the top right of the screen to provide information while you are working in e-College. If at any time you experience technical problems such as not being able to log into the course, please contact the e-College HelpDesk. The HelpDesk is available 24 hours a day, seven days a week. You can access the HelpDesk by sending an e-mail to helpdesk@online.tamuc.org or by calling 1-866-656-5511.
ADA Statement:

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 132
Phone (903) 886-5150 or (903) 886-5835
Fax (903) 468-8148
StudentDisabilityServices@tamuc.edu

Student Disability Resources & Services
If you are registered with the office of Student Disability Resources and Services (SDRS) and will be needing accommodations this fall, please remember to contact our office for accommodation letters. It will be your responsibility to pick up the letters and deliver them to your instructor. Please remember accommodations are not retroactive, so they will start when you deliver the letter to your instructor.

- You must contact SDRS every semester that you are enrolled in order to receive accommodation letters.
- If you need alternate textbooks, you must first purchase the textbook and also fill out a request form through our office in order to receive a copy of the text in alternate format. Please note it does take time to get textbooks converted, so please submit request form at least 4 weeks in advance.
- If you are requesting an interpreter, you must contact the SDRS office 4-6 weeks prior to the date needed and also fill out a request form.
- In order to take exams/tests in SDRS you must sign up (stop by or email) at least five days in advance of the test date to reserve a space/time. You must also sign a testing agreement form which outlines all rules that must be followed when testing in SDRS.
- If you have been approved for a note taker, you must contact our office to set up an appointment. The procedure for note takers has changed and you will be using a note taker out of the class you need one. There is an informational/step by step packet for you as well as one you need to give to your note taker. If you have already met with a consultant in the SDRS department concerning this, please remember to submit student note taker service agreement form ASAP and also please remind your note taker to submit green form to SDRS in order to receive credit for services.
DISCIPLINE POLICY:
“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).

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. 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.

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.

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).
“All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning
ACADEMIC HONESTY POLICY:
The College of Business at Texas A & M University-Commerce 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.
- **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.

A copy of the Academic Honesty Policy is posted in the Document Sharing section of eCollege. You are required to read, sign, and submit (via Dropbox) this document by **9 pm (central) Sunday February 1st**.

**NOTE:** 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.
## ACCT 430/530- ASSIGNMENT SCHEDULE (SPRING 2015)

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Class Discussion Questions</th>
<th>Cases</th>
</tr>
</thead>
<tbody>
<tr>
<td>1/22</td>
<td>Course Introduction Ch. 1 – Ethical Reasoning: Implications for Accounting</td>
<td>End of chapter Questions</td>
<td>Even number cases</td>
</tr>
<tr>
<td>1/29</td>
<td>Ch. 2 – Accountants Ethical Decision Process and Professional Judgment PAA: Subchapters A, B, C, &amp; D</td>
<td>End of chapter Questions</td>
<td>Odd number cases</td>
</tr>
<tr>
<td>2/5</td>
<td>Ch. 3 – Corporate Governance and Ethical Management</td>
<td>End of chapter Questions</td>
<td>Even number cases</td>
</tr>
<tr>
<td>2/12</td>
<td>Ch. 3 – Corporate Governance and Ethical Management</td>
<td>End of chapter Questions</td>
<td>Even number cases</td>
</tr>
<tr>
<td>2/19</td>
<td>Ch. 4 – AICPA Code of Professional Conduct PAA: Subchapters E, F, &amp; G DUE: Sunday, February 22 Research Topic for Approval via email</td>
<td>End of chapter Questions</td>
<td>Odd number cases</td>
</tr>
<tr>
<td>2/26</td>
<td><strong>Exam I</strong> Chapters 1-3 &amp; PAA Subchapters A-D</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3/5</td>
<td>Ch. 4 – AICPA Code of Professional Conduct</td>
<td>End of chapter Questions</td>
<td>Odd number cases</td>
</tr>
<tr>
<td>3/12</td>
<td>Ch. 5 – Audit Responsibilities and Accounting Fraud Spring Break- No Class March 19</td>
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<td>Ch. 6 – Legal and Regulatory Obligations in an Ethical Framework Group Presentations</td>
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ACCT 430/530 Syllabus Spring 2015
Last Date Revised 8/18/2014
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