Syllabus: Ethics for Accountants and Business Executives

Course Description
The course will cover ethical theory, ethical reasoning, integrity, objectivity, independence and other core values and regulatory requirements associated with the practice of professional accounting and decision making of other executives, with an emphasis on corporate governance in the post-Sarbanes-Oxley regulatory environment. This course satisfies the ethics education requirement of the TSBPA; however, it will not be counted for advanced accounting hours required to sit for the CPA exam. Students who receive credit for ACCT 4345 cannot also receive credit for ACCT 5345.

Learning Objectives
Develop understanding of ethical theory, ethical reasoning, integrity, objectivity, independence and other core values and regulatory requirements associated with the practice of professional accounting and decision making of other executives, with an emphasis on corporate governance in the post-Sarbanes-Oxley regulatory environment.

Major Course Requirements
Four tests @ 100 points each, includes final exam 400
Quizzes, 6 @ 10 points each 60
Homework, In-Class Work, Participation 20
Article Report 20
Total points possible 500

Grading Scale: A - 90-100%, B - 80-89%, C - 70-79%, D - 60-69%, E - Below 60%.

After being graded, exams (except for the final) can be reviewed during class time only. So, ask questions and take notes at that time.

Required Readings
Textbooks:
Website: https://goo.gl/MEe1Xl

Course Policies
Attendance: Students are expected to attend each class session. Late arrivals and early departures disturb the instructor and your classmates and will not be tolerated (except, of course, for emergencies). If you are unable to attend a class meeting, it is your responsibility to obtain lecture notes, problem solutions, announcement information, etc. from a classmate.

Make-up Exams and Late work: There are no makeup quizzes. Makeup exams will be given on a designated day near the end of the semester. Late work is accepted but with reduced point value.
Extra Credit: By preparing a term paper, you may earn up to 5 points of extra credit (bonus points). The topic of your paper must be approved in advance by your instructor. You must submit by email (msmith93@murraystate.edu) a proposed topic and outline of your paper by April 14 and submit your paper via Canvas by the last class day, May 5. Your paper is checked for plagiarism, which if found, will result in a one-letter grade reduction for the course grade. So, be sure to cite your sources. You can earn the maximum grade of 5 if do the following: (1) Thoroughly research an international accounting-related topic; Possible topic areas include new information technology, internal control, business fraud, ethics, transfer pricing, and money laundering. (2) Prepare the paper, which must include an introduction, major points, analysis, and conclusion. (3) The report must include 8 to 10 pages of double-spaced text in the body of the report, 2 to 3 exhibits, and a references page of at least 12 references (journal articles, books, and websites referred to in the paper). (4) The paper must be prepared in good form (The Accounting Review style). An example paper regarding ethics codes is available on SSRN at: http://ssrn.com/abstract=2551003.

Cell Phone / Electronic Device Usage: Cell phone use is not allowed during class. You may use a laptop if absolutely necessary, with instructor’s approval.

Academic Integrity / Plagiarism: University students are expected to conduct themselves in accordance with the highest standards of academic honesty. Academic misconduct for which a student is subject to penalty includes all forms of cheating, such as illicit possession of examinations or examination materials, falsification, forgery, complicity or plagiarism. (Plagiarism is the presentation of the work of another as one’s own work.) In this class, academic misconduct or complicity in an act of academic misconduct on an assignment or test will result in possible failure.

Dropping a Class I hope that you never find it necessary to drop this or any other class. However, events can sometimes occur that make dropping a course necessary or wise. Please consult with your academic advisor, the Financial Aid Office, and me, before you decide to drop this course. Should dropping the course be the best course of action, you must initiate the process to drop the course by going to the Student Services Center and filling out a course drop form. Just stopping attendance and participation WILL NOT automatically result in your being dropped from the class. November 15 is the last day to drop a class with an automatic grade of “W” this term.

Statement of Civility Texas A&M University-Corpus Christi has a diverse student population that represents the population of the state. Our goal is to provide you with a high quality educational experience that is free from repression. You are responsible for following the rules of the University, city, state and federal government. We expect that you will behave in a manner that is dignified, respectful and courteous to all people, regardless of sex, ethnic/racial origin, religious background, sexual orientation or disability. Behaviors that infringe on the rights of another individual will not be tolerated.

Grade Appeals As stated in University Procedure 13.02.99.C2.01, Student Grade Appeal Procedures, a student who believes that he or she has not been held to appropriate academic standards as outlined in the class syllabus, equitable evaluation procedures, or appropriate grading, may appeal the final grade given in the course. The burden of proof is upon the student to demonstrate the appropriateness of the appeal. A student with a complaint about a grade is encouraged to first discuss the matter with the instructor. For complete details, including the responsibilities of the parties involved in the process and the number of days allowed for completing the steps in the process, see University Procedure 13.02.99.C2.01, Student Grade Appeal Procedures. These documents are accessible through the University Rules Web site at
http://www.tamucc.edu/provost/university_rules/index.html. For assistance in the grade appeal process, contact the Dean’s office in the college in which the course is taught or the Office of the Provost.

**Disabilities Accommodations**
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 believe you have a disability requiring an accommodation, please call or visit Disability Services at (361) 825-5816 in Corpus Christi Hall 116. If you are a returning veteran and are experiencing cognitive and/or physical access issues in the classroom or on campus, please contact the Disability Services office for assistance at (361) 825-5816.

**Statement of Academic Continuity**
In the event of an unforeseen adverse event, such as a major hurricane and classes could not be held on the campus of Texas A&M University–Corpus Christi; this course would continue through the use of Blackboard and/or email. In addition, the syllabus and class activities may be modified to allow continuation of the course. Ideally, University facilities (i.e., emails, web sites, and Blackboard) will be operational within two days of the closing of the physical campus. However, students need to make certain that the course instructor has a primary and a secondary means of contacting each student.

**Syllabus**

| Week 1: | Intro and Team Assignments, Start Chap 1 |
| Week 2: | Chap 1 |
| Week 3: | Chap 2 |
| Week 4: | Exam 1 |
| Week 5: | Chap 3 |
| Week 6: | Chap 4 |
| Week 7: | Exam 2 |
| Week 8: | Team Presentations |
| Week 9: | Team Presentations |
| Week 10: | Chap 5 |
| Week 11: | Chap 6 |
| Week 12: | Exam 3 |
| Week 13: | Chap 7 |
| Week 14: | Chap 8 |
| Week 15: | Comprehensive Final, Dec.14, Thurs @ 7:15pm |