Course Number, Class time, Location:
MGMT 4330.R01, CRN 83883, TR Noon-1:15, Schwartz Rm 294, Jan14-May1
Instructor’s other class:
MGMT-4315.R01, CRN 83882, TR 10:35-11:50 am, Schwartz Bldg Room 490.

Instructor: Dr. Lawrence M. Smith, CPA
Office: CIR 1129
Email: Lawrence.smith@tamucc.edu
Website: https://goo.gl/MEe1Xl
Office Hours: TR 2-4:15 and other times by appointment. Please email me to confirm our meeting, since other University duties may prevent me from being in my office.

Course Description:
Historical and contemporary views of business as a social institution; focus is on the nature of ethics and the utilization of codes of ethics. Prerequisite: Junior standing or above.

Instructor Biographical Sketch: Dr. Lawrence M. Smith, CPA is a Professor of Accounting in the College of Business at Texas A&M University-Corpus Christi. His academic record includes numerous journal articles, research grants, books, academic conference presentations, and awards for teaching and research. His work has been cited in various news media, including National Public Radio, Fortune, USA Today, and The Wall Street Journal. His work is among the most downloaded, with over 60,000 article-downloads on Social Science Research Network (SSRN.com). His work is highly cited, with over 2,500 citations per Google Scholar. Among his awards are the Outstanding Educator Award from the Texas Society of CPAs and the Outstanding Researcher Award from the American Accounting Association Strategic and Emerging Technologies Section. You can read more about Dr. Smith at http://meettheprof.com/prof/murphy-smith/.

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

Relationship to Other Coursework:
The skills developed in this course build upon the introductory coverage of ethics in BLAW 3310 (Legal Environment of Business).

Instructional Methodology:
Class sessions will consist of lectures, student presentations, case studies, discussion, decision making in the face of a moral dilemma, and examinations. The course may also feature guest speakers and video presentations.
Major Course Requirements:

- Four tests @ 100 points each, includes final exam: 400 points
- Quizzes, 6 @ 10 points each (7 Quizzes, Lowest Dropped): 60 points
- Homework, In-Class Work, Participation: 30 points
- Case Presentations, 2 @ 30 points each: 60 points
- Total points possible: 550 points

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

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

Textbooks:


Selected Readings from:
- The American Institute of Certified Public Accountants, Code of Professional Conduct.
- The Securities and Exchange Commission, Rules of Professional Ethics.
- The Texas State Board of Public Accountants, Rules of Professional Conduct.
- Other relevant professional codes of conduct (IMA, IRS, IIA, etc.).
- Sarbanes-Oxley Act of 2002 (and other relevant legislation).

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 (Lawrence.Smith@tamucc.edu) a proposed topic and outline of your paper by mid-semester and submit your paper by the last class day. The required format for the outline and paper are described below.

**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:** This course, and all other courses offered by the College of Business (COB), requires all of its students to abide by the COB Student Code of Ethics (available online at www.cob.tamucc.edu) Provisions and stipulations in the
code are applicable to all students taking College of Business courses regardless of whether or not they are pursuing a degree awarded by the COB.

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.

**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 the Disability Services Office in the Schwartz Building.

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.
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.

Team Case Presentations:

Each student will work in a team to prepare two case presentations, 5 to 15 minutes each. Each team will select two cases (shown on syllabus) and develop Microsoft PowerPoint presentation. Going less than 5 or longer than 15 minutes will result in a grade penalty. Practice before class. You must also submit a one-page summary of key points about the case and provide printed copies to all class members. Email your presentation PPT file to Dr. Smith prior to class. The presentation must include the following information, at a minimum:

- a. Main issues of the case
- b. Answers to the questions
- c. Recent developments related to case

Note: All students who are not presenting are required to read the case and bring to class their answers to the questions at the end of the case. Non-presenters do not have to discuss main issues or list recent developments.
Optional for Extra Credit - Term Paper Format:

The term paper can be on any business or accounting ethics-related topic, such as fraud, a fraud case, preventing fraud, cybercrime, money laundering, setting an ethical tone at the top, history of ethical thinking, a corporate financial scandal, internal controls, forensic accounting, or other ethics-related topic. 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. Requirements: (1) Thoroughly research an ethics-related topic. (2) Prepare the paper, which must include subheadings for the introduction, major points, analysis, and conclusion. (3) The paper must include 5 to 6 pages of double-spaced text in the body of the paper, 2 to 3 exhibits, and a references page of at least 10 references (e.g. 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 the advent of accounting is available on SSRN at: https://ssrn.com/abstract=3035965.

Grading rubric:  

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Body of paper (5-6 pp.)</td>
<td>1</td>
</tr>
<tr>
<td>References properly cited</td>
<td>1</td>
</tr>
<tr>
<td>Well-worded, good grammar</td>
<td>1</td>
</tr>
<tr>
<td>Exhibits (2 to 3)</td>
<td>1</td>
</tr>
<tr>
<td>Good form (see example article)</td>
<td>1</td>
</tr>
<tr>
<td>TOTAL</td>
<td>5</td>
</tr>
</tbody>
</table>
MGMT 4330 Syllabus (Subject to Change)
(Key: a=Tuesday, b=Thursday)

Week 1 (Jan 14):  
a. Overview of Syllabus, Google Scholar and SSRN.  
b. Chapter 1, Intro and Team Assignments. Assign cases.

Week 2 (Jan 21):  
a. Chap 1 Questions 1, 3, 5, 7, and 9. 
b. Chap 2, Chap 2 Quiz (**DON'T FORGET TO BRING ANSWER FORMS**).  
Chap 2 Questions 2, 4, and 6, 8, and 10.

Week 3 (Jan 28):  
a. **Team Workday. Work on Cases.**  
b. Case: Enron’s Questionable Transactions - **Team ___.**  
Case: VW Cheats on Emissions Tests - **Team ___.**  
All students are to answer the questions at the end of the cases. The presenting team will give a PPT presentation and provide one-page summaries.

*Feb 2 Groundhog Day*

Week 4 (Feb 4):  
a. **Exam 1: Text Chapters 1-2, BLIB Chapters 1-6.**  
(**DON'T FORGET TO BRING ACCUSCAN FORM 28980**).  

Week 5 (Feb 11):  
a. Chap 3, Chap 3 Quiz.  
Chap 3 Questions 1, 3, and 5.  
b. **Team Workday. Work on Cases.**

Week 6 (Feb 18):  
Case: Gender Discrimination at IKEA - **Team ___.**  
b. Chap 4, Chap 4 Quiz.  
Chap 4 Questions 2, 4, and 6.

Week 7 (Feb 25):  
a. Case: Bribery or Opportunity in China Case - **Team ___.**  
Case: BP’s Gulf Oil Spill Costs - **Team ___.**  
b. **Team Workday. Work on Cases.**

Week 8 (Mar 4):  
a. **Exam 2: Text Chapters 3-4, BLIB Chapters 7-12.**  
b. Chap 5, Chap 5 Quiz.  
Chap 5 Questions 1, 3, and 5.

Week 9 (Mar 11):  
a. Ethics in Business and Society (PPT on Blackboard).  
b. Ethics - continued.

Week 10 (Mar 18-22): **SPRING BREAK!**
Week 11 (Mar 25):
- a. Case: HP Bribery for Russian Contract with Anti-bribery Prosecutor’s Office - **Team**
- b. Case: Manipulation of MCI’s Allowance for Doubtful Accounts - **Team**

Week 12 (Apr 1):
- a. Case: Accounting Rule Changes Increase Apple Computer’s Revenue - **Team**
- b. Chap 6, Chap 6 Quiz.

Week 13 (Apr 8):
- a. Chap 7, Chap 7 Quiz.
- b. Case: The Carbon Footprint of British Airways - **Team**
- b. Case: The Pollution Caused by Cruise Ships - **Team**

Week 13 (Apr 15):
- a. Chap 8, Chap 8 Quiz
- b. Case: Mark-to-Market (M2M) Accounting and the Demise of AIG - **Team**
- b. Case: Subprime Lending—Greed, Faith, and Disaster - **Team**

Week 14 (Apr 22):
- a. Selected readings from (on Blackboard):
  - American Institute of CPAs Code of Professional Conduct
    (http://pub.aicpa.org/codeofconduct/Ethics.aspx)
  - Texas State Board of Public Accountancy Rules of Professional Conduct
  - Article on SEC ethics rules: How Sarbanes-Oxley Will Change the Audit Process
- b. Review for final exam.

Week 15 (Apr 29): **Exam 4 - Final Exam: Text Chapters 7-8, Etc.**
OPTIONAL FOR EXTRA CREDIT - TERM PAPER OUTLINE FORMAT

Name: __________________________________________

Class: _______________________

Tentative Article Title: __________________________________________

Outline:

1.

2.

3.

4.

5.

6.

References: (provide 10 or more)

EXAMPLES:


Seating Chart with Team Assignments:
MGMT 4330.R01 - Business Ethics, Spring 2019

*Get to Know Each Other (All Answers Optional)*

**Please Print**

Last Name ___________________________ First Name ___________________________

Classification:
☐ Freshman    ☐ Sophomore    ☐ Junior    ☐ Senior    ☐ Master

Major/Minor or Area __________________________________________________________

Any prior classes with Dr. Smith? ___________________________________________

Where are you from? _______________________________________________________

Why did you pick the RELLIS Campus? _______________________________________

Work experience (business, accounting, or other) ______________________________

What do you want to do after graduation? ____________________________________

Who’s someone you admire? Why? ___________________________________________

What’s a song or music group you like? _______________________________________  

What’s a book or movie you like? ___________________________________________

How do you define success? ________________________________________________

Anything else you’d like to tell me about yourself? ____________________________

Have you read the syllabus?

I have read and I understand the contents of this Syllabus.

________________________________________    ________________________________
(Signature)                                              (Date)