Tentative Course Syllabus ACCT 4345/5345.001 Fall 2019
Ethics for Accountants and Business Executive
Wednesday 7:00-9:30pm
Classroom: OCNR 130

Dr. Tom (Hsiao-Tang) Hsu
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Office: OCNR 349
Office Phone: (361) 825-3729

Office Hours
Monday & Wednesday 1:00-2:00 pm and 3:15pm - 5:30 pm, or by appointment.
Many problems can be solved quickly via email. I usually check my email more than once a day and shall respond to your emails as soon as possible.

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 & Grading Policy

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Points</th>
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</thead>
<tbody>
<tr>
<td>Four tests 4 @ 100 points each, including comprehensive final exam</td>
<td>400</td>
</tr>
<tr>
<td>Quizzes: 6 @ 10 points each (7 quizzes with the lowest dropped)</td>
<td>60</td>
</tr>
<tr>
<td>Homework (5 @ 8 homework assignments)</td>
<td>40</td>
</tr>
<tr>
<td>Team Case Presentation: 2 @ 25 points each</td>
<td>50</td>
</tr>
<tr>
<td>Attendance, Participation, In-class work, etc.</td>
<td>50</td>
</tr>
<tr>
<td>Total Points possible</td>
<td>600</td>
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</tbody>
</table>

Grading Scale: A- 90-100%; B- 80-89%; C 70-79%; D 60-69% E- Below 60%
The grading scale will be followed without exception – 540 points is an A, 480 points is a B, and so on.

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

** Bonus points: There could be certain activities during the semester for extra bonus points. Bonus points, if any, will only be provided for students who attend more than 70% of the class.
Required Materials

Textbooks:


Blackboard:

You should have ability to access blackboard. As this course is for ACCT4345 and ACCT5345 at the same time, I combine and sync the blackboards of the two sections. You should just see the section you registered.

Selected Readings:

- 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.

**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. November 9 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.

**Homework**

You are required to preview the textbook and do the homework listed on the Schedule independently before the class. Depending on the homework questions, you don’t need to make big paragraphs. As long as your answer touches the key point / core issue, you will get credit.

Please type your answers, and bring the hard copy to the class to turn in, therefore you will have your answers on file. Please remember to put your name and group number on your homework.

In additional, depending on the requirement of the college of business, you may be asked to finish an assignment for AACSB assessment during this semester. The details, if any, will be announced later.
Team Case Presentations

Each student will work in a team to prepare two case presentations, 10 to 20 minutes each except the Q&A session. Each team will be assigned two cases and develop Microsoft PowerPoint presentation. Going less than 10 or longer than 20 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 draft presentation PPT file to Dr. Hsu one day before the 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

Additionally, the presentation team can consider:
d. related information not directly mentioned in the case
e. related questions for audience and instructors

Note: All students who are not presenting are required to
(1) read the case
(2) bring their answers for case questions
(3) bring their questions to presenters

*** Non-presenters’ questions, discussion, and participation will be evaluated for the non-presenters’ team.

Summary of Topical Coverage:

<table>
<thead>
<tr>
<th>Topic</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>Coverage of ethical reasoning</td>
<td>7</td>
</tr>
<tr>
<td>Coverage of integrity</td>
<td>7</td>
</tr>
<tr>
<td>Coverage of objectivity</td>
<td>7</td>
</tr>
<tr>
<td>Coverage of independence</td>
<td>7</td>
</tr>
<tr>
<td>Coverage of other core values</td>
<td>7</td>
</tr>
<tr>
<td>Coverage of ethical theory</td>
<td>7</td>
</tr>
<tr>
<td>Coverage of Sarbanes-Oxley.</td>
<td>2</td>
</tr>
<tr>
<td>Incorporation of AICPA, SEC, TSBPA and other relevant ethics rules</td>
<td>3</td>
</tr>
<tr>
<td>Total Hours</td>
<td>45</td>
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</table>

Tentative Schedule & Presentation Information are listed on the next page.
Tentative Schedule for ACCT 4345/5345 in Fall 2019 (Subject to Change)

<table>
<thead>
<tr>
<th>Week</th>
<th>Date</th>
<th>Chapter</th>
<th>Case No.</th>
<th>Quiz</th>
<th>Homework</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Aug 28</td>
<td>Overview &amp; Team Assignment</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Sep 4</td>
<td>Chapter 1</td>
<td></td>
<td></td>
<td>TBD</td>
</tr>
<tr>
<td>3</td>
<td>Sep 11</td>
<td>Chapter 2</td>
<td>1,2</td>
<td>Q2</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Sep 18</td>
<td><strong>Exam 1: Chapter 1-2</strong></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>5</td>
<td>Sep 25</td>
<td>Chapter 3</td>
<td>3,4</td>
<td>Q3</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Oct 2</td>
<td>Chapter 4</td>
<td>5,6</td>
<td>Q4</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Oct 9</td>
<td><strong>Exam 2: Chapter 3-4</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Oct 16</td>
<td>Chapter 5</td>
<td>7,8</td>
<td>Q5</td>
<td></td>
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<tr>
<td>9</td>
<td>Oct 23</td>
<td>No Class- <em>Team work day</em></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Oct 30</td>
<td>Chapter 6</td>
<td>9,10</td>
<td>Q6</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Nov 6</td>
<td><strong>Exam 3: Chapter 5-6</strong></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>12</td>
<td>Nov 13</td>
<td>Chapter 7</td>
<td>11,12</td>
<td>Q7</td>
<td></td>
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<tr>
<td>13</td>
<td>Nov 20</td>
<td>Chapter 8</td>
<td>13,14</td>
<td>Q8</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Nov 27</td>
<td><em>Reading Day- No Class</em></td>
<td></td>
<td></td>
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<tr>
<td>15</td>
<td>Dec 4</td>
<td>Ethics in Business and Society &amp; Review</td>
<td>15,16</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Dec 11</td>
<td><strong>Comprehensive Final Exam: Chapter 7-8, etc.</strong></td>
<td>Dec. 11 Wednesday @7:15pm</td>
<td></td>
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</tbody>
</table>

**Case and Presentation List**

Cases and presentation lists should be announced later.

The above schedule for assignment and exams is tentative and subject to revisions. This information is intended to provide you with a framework for course progression. Revisions, if any, will be announced in the class and blackboard.
Please Print

Last Name ___________________________   First Name ___________________________

Classification:    __ Freshman    __ Sophomore    __ Junior    __ Senior    __ Master

Major/Minor or Area ____________________________________________________________

Where are you from? __________________________________________________________

Why did you pick TAMU-CC?
____________________________________________________________________________

Work experience (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?
____________________________________________________________________________

What is your expectation for this class?
____________________________________________________________________________

Have you read the syllabus?

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

____________________________________  __________________________________
(Signature)                                  (Date)