TENTATIVE SYLLAABUS AS OF JULY 15, 2020: BLAW 5345.W01
BUSINESS ETHICS Fall 1 Online Mini-Term 2020
SUBJECT TO INSTRUCTOR REVISION

<table>
<thead>
<tr>
<th>Instructor</th>
<th>Class Hours</th>
<th>Office</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tom (Hsiao-Tang) Hsu, LL.M., Ph.D., CPA</td>
<td>Fully Online</td>
<td>OCNR 349</td>
</tr>
</tbody>
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<table>
<thead>
<tr>
<th>Office Phone</th>
<th>Office Hours</th>
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</thead>
<tbody>
<tr>
<td>(361) 825-3729</td>
<td>M &amp; W: 3:30-5:30pm</td>
</tr>
<tr>
<td>[Do not leave message. Send email instead]</td>
<td>through email or WebEX &amp; by appointment</td>
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<th>Cell Phone</th>
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<tbody>
<tr>
<td>(215) 317-6760</td>
<td></td>
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<tr>
<td>(10am-8pm)</td>
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<tr>
<th>Email</th>
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<tbody>
<tr>
<td><a href="mailto:tom.hsu@tamucc.edu">tom.hsu@tamucc.edu</a></td>
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<table>
<thead>
<tr>
<th>Blackboard</th>
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<tbody>
<tr>
<td><a href="https://distanceeducation.tamucc.edu/">https://distanceeducation.tamucc.edu/</a></td>
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**Note:** Do not contact me from Blackboard’s message or McGraw Hill’s ‘contact instructor’ button. Email me directly so I will not miss your message.

**Required Materials:**


You may purchase the Connect/Smartbook access code from the bookstore or when you register at the Connect URL. If you also prefer a physical text you will be able to purchase a text through the Connect registration or look online for a used copy of the text.

However, you must have Connect access to complete the course.

Additional materials (e.g., papers, articles, etc.), if needed, will be posted and announced on Blackboard.

**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. Offered online only. Students who receive credit for ACCT 4345 or ACCT 5345 cannot also receive credit for BLAW 5345.

This course does not meet the requirements of the Texas State Board of Public Accountancy Rule 511.58 for those students who plan to take the CPA Exam.

**Learning Objectives**

By the end of this course, the student will be able to:

- identify and understand ethical theories, ethical reasoning, integrity, objectivity, independence and other core values associated with the decision making of business executives, accounting and other professionals.
- gain ethics-related knowledge and apply general concepts of ethical behavior in decision
making process and dealing with various stakeholders (G4:O1).

- apply ethical issues that influence business executives and other professionals to classic cases and to current issues in today’s global economy
- analyze accounting and business situations, identify ethical dilemmas and apply appropriate ethical theory to resolve these in a socially responsible manner.
- exercise professional and ethical judgment in the post-Sarbanes-Oxley regulatory environment (G4:O2).
- synthesize the above concepts, rules, and theories, demonstrated through application pertaining to ethics cases and current issues.

Requisite Background:
Graduate Standing

Relationship to Other Courses:
This course is intended to provide knowledge and training related to business ethics for online MBA students who do not plan to take the CPA exam. Students who need the ethics course to meet the CPA exam requirement can take ACCT 4345/5345 Ethics for Texas CPA Candidates and Business Executives, which is a face-to-face ethics course for accounting concentration and accounting major.

Instructional Methodology:
Online class time consists of instructor’s explanation, online class discussion of topics, articles, and cases, and individual or group presentations. Assignments, exercises, and presentations will be required and graded. Online discussions will be through Discussion Forum on Blackboard, email, or WebEx. As this is a Web-based course, you are expected to have self-discipline and motivation to learn materials and participate discussions actively.

Websites Used:
Blackboard  https://bb9.tamucc.edu/
WebEX Login via Blackboard or https://iol.tamucc.edu/webex.html
Examity via Blackboard Login via Blackboard or https://examity.com/

Electronic Device Usage:
Computers or tablets are required to complete the course.

Performance Evaluation and Grading:
Student performance evaluation will be based on exams, quizzes, homework problem, participation in discussion, individual or group presentation, and other assignments. A sample of the relative weights of each of these components is as follows.

Two tests 2 @ 100 points each, including comprehensive final 200
Quizzes 6 @ 5 points each (best 6 out of 7) 30
Homework 6 @ 10 points each (best 6 out of 7) 60
Case Presentation 1 or 2 @ 30 points each 60
Participation in Discussion, Attendance, In-class work, etc. 50
Total Points Possible 400

A letter grade will be determined based on the percentage earned of total points possible, as follows: A: 90-100%; B: 80-89%; C: 70-79%; D: 60-69%; F: 0-59%. In some instances, a curve may be applied in determining letter grades. You will need definitely 360 (90%) to get an A, 320 (80%) to get a B, and so on.

Homework and Quizzes

Unlimited time for homework assignments which may include Smartbook and Case questions. Each quiz has a time limit of 10-15 minutes depending on the chapter. Six highest grades for homework assignments and quizzes respectively count toward course grade. No make-up quizzes or homework assignments will be given.

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

Exams

Exam I and Final Exam will include textbook materials, additional topics discussed in the recorded lecture and slides, if any, homework assignments, and cases discussed. Exams will be placed on the website and taken there at the time you have reach that milestone.

The student will take the exam anytime on the exam date shown on the Tentative Schedule on the last page of this syllabus. Examity (or other online proctoring system) will be used. Since the deadline is 11:59pm on the exam date, you need to make sure you have enough time left to finish the exam when you schedule it on Examity. (For instance, if the exam time is 60min, you should not schedule the exam after 11:00pm on the exam date and therefore you have enough time to finish it). Late exams, assignments, and projects are not acceptable. Log into Examity (on Blackboard) for the link to take the Exam.

Exam Proctoring Fees: Courses may require the use of exam-proctoring involving third party charges. Exam-proctoring charges may range from $1 - $50.00 per exam. Students have to schedule exams at least 24 hours in advance or incur late scheduling charges. All costs for exams are the responsibility of the student. Students may also be responsible for providing webcams, microphones, and sufficient internet bandwidth (at least 2 Mbps download and 2 Mbps upload.) to be used in test proctoring. Only handheld calculators are allowed during exams. Cell phones are NOT allowed.

No make-up exams will be given. Medical emergencies and family emergencies are the only valid reasons that will be accepted for missing an exam. You must provide supporting documentation (e.g., signed note from attending physician) if you miss an exam. If you do not have a valid reason for missing an exam, you will receive a zero on the exam, which usually implies failing the course.

If you miss an exam due to a valid reason, you will be required to take a cumulative exam at
the end of the semester. In the unlikely event that you request a regrading of your exam/assignment, you must agree that your WHOLE exam/assignment will be regraded to determine your new score.

**Individual or Group Presentations**

Depending on the class size, each student is required to make one or two online individual presentations through WebEX video recording (which you can show your face, share your screen with Microsoft PowerPoint slides and make notes at the same time). Each presentation should be between 10 and 20 minutes. Going less than 10 or longer than 20 minutes will result in a grade penalty. Practice before your formal recording. The presenter is expected to include following information in the presentation, at a minimum:

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

Additionally, the presenter can consider:

d. Related information not directly mentioned in the case
e. Related questions for audience and instructors (In this case, post ‘Questions to Audience’ on the Discussion Forum of Blackboard)

Note: All students who are not presenting are required to
1. Read the case
2. Post your comments, answers, and questions to the presenter on the Discussion Forum.

**Participation in Class Discussion**

Discussion includes two parts and will be through the Discussion Forum on Blackboard:

1. Chapter Questions: For each chapter, there will be related questions posted on the discussion forum. Students can post their answers and join the discussion by responding others’ posting.
2. Case Discussion: For each presentation in the chapter, every student should at least provide one question or one response/comment to others’ questions to join the discussion.

Your participation will be monitored continuously, and you are encouraged to participate the discussion as much as possible. Again, for many ethics questions there is no standard answer and bonus points may be given for your unique viewpoint. You are expected to provide your answer and comment independently. Student who Google’s a concept, answer, or solution to any report or analysis for this course AND copies exact or extracted or assembled Google wording (plagiarism) to make answers will automatically receive a grade 0 for that specific assignment. Refer to Academic Honesty, Integrity/Plagiarism section.

**Oral and Written Communication Content:**

A successful ethics course relies on active discussions among students. Unlike typical accounting courses, there is no single correct answer in many ethical issues. Therefore, students are expected to communicate in both oral and written form with the instructor as well as other students.
Preferred Methods of Scholarly Citations:

APA style is the only accepted method used for citations and referencing during this class. All work should be paraphrased rather than copied directly. Material used from sources other than the text should use APA style citations and references.

Technology Applications:

In this course we will use McGraw Hill Connect as our main platform for assignments, quizzes, and exams. We will use Blackboard and Webex as platforms for group discussion, presentation and other course materials. Also, students are expected to search for relevant information from the Internet.

Ethical Perspectives:

Ethics is the main topic of this class. We will focus on ethical issues from the perspective of business and the accounting profession.

Global Perspectives:

This course will occasionally discuss the impacts of globalization and technological innovations on ethical issues.

Demographic Diversity Perspectives:

This course will occasionally discuss the relations between demographic diversity and ethics.

Political, Social, Legal, Regulatory, and Environmental Perspectives:

This course will address ethical issues from all of these perspectives.

Code of Ethics:

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.

Classroom/Professional Behavior:

Texas A&M University-Corpus Christi, as an academic community, requires that each individual respect the needs of others to study and learn in a peaceful atmosphere. Under Article III of the Student Code of Conduct, classroom behavior that interferes with either (a) the instructor’s ability to conduct the class or (b) the ability of other students to profit from the instructional program may be considered a breach of the peace and is subject to disciplinary sanction outlined in article VII of the Student Code of Conduct. Students engaging in unacceptable behavior may be instructed to leave the classroom. This prohibition applies to all instructional forums, including classrooms, electronic classrooms, labs, discussion groups, field trips, etc.
Academic Honesty, 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, forgery, or plagiarism. (Plagiarism is the presentation of the work of another as one’s own work.) All assignments and exams are expected to be done independently unless otherwise specifically noted in the instructions. Any student, who submits another student’s work as her/his work, both/all students involved will receive a grade of “F” in the course and has to sign the TAMUCC Academic Misconduct Incident Form.

NOTE: Student who Google’s a concept, answer, or solution to any report or analysis for this course AND copies exact or extracted or assembled Google wording (plagiarism) on the required analysis/exercise for this class, will automatically receive a grade of “F” for the course or zero for that exercise depending on the extent of plagiarism.

Incompletes:

A grade of "I" (incomplete) will be assigned only under extreme, verifiable emergency situations where you are unable to complete a minor portion of the course work because of circumstances beyond your control PROVIDED YOU ARE PASSING THE COURSE. It is your responsibility to work with student services in completing the paperwork and forms required to be granted the “I” grade. Not sitting for Final exam does NOT entitle you for a grade of “I” (incomplete).

Dropping 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 me before you decide to drop to be sure it is the best thing to do. 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. You can find the deadline of dropping the class with an automatic grade of “W” this term at: https://www.tamucc.edu/academics/calendar/

Grade Appeals:

As stated in University Rule 13.02.99.C2, Student Grade Appeals, 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 appeal must focus on specific departures from grading guidelines listed on the syllabus. Dissatisfaction with a grade is not grounds for a successful appeal.

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 Rule 13.02.99.C2, Student Grade Appeals, and University Procedure 13.02.99.C2.01, Student
Grade Appeal Procedures. These documents are accessible through the University Rules Web site at [http://academicaffairs.tamucc.edu/rules_procedures/](http://academicaffairs.tamucc.edu/rules_procedures/).

For assistance and/or guidance in the grade appeal process, students may contact the Dean’s office in the college in which the course is taught or the Office of the Provost.

Please note that in this course grading of all exercises and exams have bonus/extra points given at the discretion of the instructor and based on a pre-set formula. Bonus/extra points should not be used as a basis to file grade appeal (e.g. “I am only 20 points from next higher grade” is an invalid statement as without bonus points the gap may be 70 or 80 of 600 points**). Grade appeal on this basis prompts re-grading of all items based only on the points allocated to each item in the corresponding rubrics. ALSO, the course grade appeal focus is subject to time limitation. A Student is encouraged to question and resolve assignments’ and exams’ grades as soon as grades are posted throughout the semester.

Disability 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.

Summary of Topical Coverage

<table>
<thead>
<tr>
<th>Topic</th>
<th>Hours</th>
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<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>
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<tr>
<td>Coverage of other core values</td>
<td>7</td>
</tr>
<tr>
<td>Coverage of ethical theory</td>
<td>5</td>
</tr>
<tr>
<td>Coverage of Sarbanes-Oxley</td>
<td>2</td>
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<tr>
<td>Incorporation of SEC and other relevant ethics rules</td>
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<td>Total Hours</td>
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Tentative Schedule

THE INSTRUCTOR RESERVES THE RIGHT TO MAKE CHANGES TO THIS SYLLABUS AS NEEDED AND WITH NOTIFICATION TO STUDENTS

<table>
<thead>
<tr>
<th>Unit</th>
<th>Date</th>
<th>Topic Covered</th>
<th>Case*</th>
<th>Quiz</th>
<th>Homework</th>
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<tr>
<td>1</td>
<td>8/19-8/25</td>
<td>Chapter 1 Ethical Reasoning</td>
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<td>Q1</td>
<td>Ch. 1</td>
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<td>2</td>
<td>8/26-9/1</td>
<td>Chapter 2 Cognitive Process &amp; Ethical Decision Making</td>
<td>1,2</td>
<td>Q2</td>
<td>Ch. 2</td>
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<tr>
<td>3</td>
<td>9/2-9/8</td>
<td>Chapter 3 Organizational Ethics &amp; Corporate Governance</td>
<td>3,4</td>
<td>Q3</td>
<td>Ch. 3</td>
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<td>9/9</td>
<td><strong>Exam I</strong> (50 Multiple Choices, 60 minutes)</td>
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<td>4</td>
<td>9/9-9/15</td>
<td>Chapter 4 Ethics and Professional Judgment</td>
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<td>Q4</td>
<td>Ch. 4</td>
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<td>5</td>
<td>9/16-9/22</td>
<td>Chapter 5 Fraud in Financial Statement</td>
<td>5,6</td>
<td>Q5</td>
<td>Ch. 5</td>
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<td>6</td>
<td>9/23-9/29</td>
<td>Chapter 7 Earnings Management</td>
<td>7,8</td>
<td>Q6</td>
<td>Ch. 6</td>
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<td>7</td>
<td>9/30-10/6</td>
<td>Chapter 8 Ethical Leadership &amp; Decision Making</td>
<td>9,10</td>
<td>Q7</td>
<td>Ch. 7</td>
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<tr>
<td></td>
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<td><strong>Final Exam</strong> (50 Multiple Choices, 60 minutes)</td>
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* Number of cases depends on the class size. Information will be announced later.

** We may use Examity or other online proctoring system, which will subject to additional cost, for the exams. You therefore need to have appropriate equipment to attend the exams, such as webcam, mic to do the exams.