



ACCT 3243 Ethics for Accountants Spring Semester 2017

Instructor: Ada Till
Section # and CRN: P01 CRN# 20599
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Office Hours: TT 11:00-2:00, virtual and by appointment
Mode of Instruction: Face to Face

Course Location: Room 115 Agriculture & Business Building
Class Days & Times: Tuesday/Thursday 3:30-4:50
Catalog Description: *ACCT 3243 Ethics for Accountants: 3 semester hours*

A study of the legal, regulatory and ethical issues of business with special emphasis pertaining to accounting.
 Prerequisites

Prerequisites: ACCT2123
Co-requisites: None

Required Texts: Brooks, Leonard J.; Business & Professional Ethics for Directors, Executives & Accountants 7TH edition; Southwestern, Ohio; 2014 (1-285-18222-7)

Recommended Texts: None

Student Learning Outcomes:

COB Program Goals/Accrediting Body: AACSB

BBA Program Learning Goals

- Goal 1: Mastery of Content - Graduates will demonstrate an ability to integrate and use knowledge from multiple business disciplines, and will demonstrate proficiency in their major area business discipline.
- Goal 2: Ethics - Graduates will have an ethical perspective.
- Goal 3: Global Perspective - Graduates will have a global perspective.
- Goal 4: Communications - Graduates will demonstrate an ability to be effective communicators.

Core Learning Goals

- **Communication (COM):** Effective development, interpretation and expression of ideas through written, oral and visual communication
- **Critical Thinking (CT):** Creative thinking, innovation, inquiry, and analysis, evaluation and synthesis of information
- **Empirical & Quantitative Skills (EQS):** Manipulation and analysis of numerical data or observable facts resulting in informed conclusions
- **Personal Responsibility (PR):** Ability to connect choices, actions, and consequences to ethical decision-making
- **Social Responsibility (SR):** Intercultural competence, knowledge of civic responsibility, and the ability to engage effectively in regional, national, and global communities
- **Teamwork (TW):** Behaviors under the control of individual team members (effort they put into team tasks, their manner of interacting with others on team, and the quantity and quality of contributions they make to team discussions)

Course Goals or Overview:	
	A study of the legal, regulatory and ethical issues of business with a special emphasis on issues pertaining to accounting
Course Objectives The successful student will understand the underlying principles of ethics, integrity and objectivity required of business executives, the audit committee, external auditors and accountants. In addition, the student will understand the importance of observing the ethical rules of the professional and regulatory bodies.	

	Upon successful completion of this course, students will be able to:	Program Learning Outcome # Alignment	Core Curriculum Outcome Alignment
1	Recognize the implications of ethical, social, environmental and political issues that arise within the domestic and global environment.	1,2,3,4	COM, CT, PR, SR
2	Appreciate the need for integrity and responsible actions by business executives, audit committees, accountants and all members and employees of business organizations.	1,2,3,4	COM, CT, PR, SR
3	Understand the implications of ethical issues with respect to the financial statements and other accounting reports.	1,3	COM, CT, PR, SR
4	Critically evaluate the implications of Sarbanes Oxley Act for internal control, transparency, and accountability of a business organization.	1,3	COM, CT, PR, SR
5	Discuss the impact of ethics on the international, national and local accounting bodies and regulatory institutions.	1,2,3,4	COM, CT, PR, SR
6	Evaluate the regulatory and compliance requirements of the AICPA, SEC, and TSBPA for accounting operations at all levels of business organizations	1,3	COM, CT, PR, SR
7	Discuss the ethical reasoning, integrity, objectivity, and independence required of the external auditors	1,3	COM, CT, PR, SR

Major Course Requirements

Method of Determining Final Course Grade

Course Grade Requirement	Value	Total
1. Individual analysis and group presentation	100	
2. Three exams (drop lowest grade)	400	
3. 1000 word commentary	100	
		<u>600</u>

Total:

Grading Criteria and Conversion:

A = 540-600
 B = 480-539
 C = 420-479
 D = 360-419
 F = 0-359

Detailed Description of Major Assignments:

Exams: The exams are closed book exams with multiple choice and short answer questions. It is the student's responsibility to make sure that he or she takes examinations as scheduled. No make-up is available. There are three exams, 200 points each, and the lowest grade is dropped. If a student misses an exam, that is the grade that will be dropped.

Paper: The paper is to be completed by each individual based on one of the topics below:

- [To Govern in the Interest of the Corporation: What Is the Board's Responsibility to Stakeholders Other than Shareholders?](#)

Allaire, Yvan; Rousseau, Stéphane. **Journal of Management and Sustainability** 5.3 (Sep 2015): 1-16.

- [Whistleblowing: Not So Simple for Accountants](#)

Webber, Sarah; Archambeault, Deborah S. **The CPA Journal** 85.8 (Aug 2015): 62-68

The paper must be submitted through e-courses by the due date. Late submissions will not be accepted. It is recommended that students do not wait until the last moment to submit the completed paper. Submitting in advance will give students an opportunity to solve any submission problems before the due date. Please use the plagiarism software, Turnitin to assess the similarity of the paper to other sources. Similarity should not exceed 25% similar. Determining similarity is the students' responsibility. The paper should be a minimum of 1000 words, double spaced (12 point font), pages numbered. Please do not include long quotations. The paper should contain an introduction, conclusion and bibliography.

You are required to write a **commentary/review** on the content of an article allocated to you in the beginning of the Semester. As an example, you may wish to read the following article on how to write a commentary: A comment on "A Multidimensional Scale for Measuring Business Ethics: A Purification and Refinement Reidenbach, R Eric, Robin, Donald P. *Journal of Business Ethics*. Dordrecht: Aug 1993. Vol. 12, Iss. 8; p. 663-665

The original paper is as follows:

A Multidimensional Scale for Measuring Business Ethics: A Purification and Refinement Hansen, Randall S. *Journal of Business Ethics*. Dordrecht: Jul 1992. Vol. 11, Iss. 7; p. 523-535.

Company Summary & Analysis Students will be assigned companies to evaluate. The evaluation should be done individually according to guidelines provided. The assignment will be turned in using Turnitin. It is the student's responsibility to view similarity and make corrections. Assignments are due each week and there will be no extensions.

Presentation The presentation is a group project, and the material used for the speech will come from the Company analysis of a company assigned to a group.

ATTENDANCE

In order to be successful in this course a student should attend all classes. **No make-up exams will be given.** Lecture/discussion is the dominant format for the class. *Students are expected to read assigned materials and chapters prior to the lectures.* A textbook is required for this course. Students should always be prepared to provide solutions to assigned problems for classroom discussions. Regular class attendance is vital to achieve the objectives of the course.

Semester Calendar

Week One:

Topic
Description **Chapter 1**
Readings: T 1/14 Chapter 1 Pedophile Priests pg 30 Penn State pg 31
 R 1/19 Chapter 1 Goldman Sacs pg 35
Assignments (s)

Week Two:

Topic
Description **Chapter 1**
Readings: T 1/24 Chapter 1 Where were the Accountants/To Resign or Serve pg 53-55
 R 1/26 Assembly
Assignments (s)

Week Three:

Topic
Description **TSBPA, AICPA, SEC**
Readings: T 1/31 Powerpoint
 R 2/2 Powerpoint
Assignments (s)

Week Four:

Topic
Description **Chapter 2**
Readings: T 2/7 Chapter 2 Enron pg 68 & 93-98
 R 2/9 Chapter 2 Enron & begin Arthur Andersen Pg 71 & 98-105
Assignments (s)

Week Five:

Topic
Description **Chapter 2**
Readings: T 2/14 Chapter 2 Arthur Andersen pg 71 & 98-105
 R 2/16 Exam 1 Ch 1-2 and TSBPA, AICPA, SEC
Assignments (s)

Week Six:

Topic

Description **Chapter 2**Readings: T 2/21 Chapter 2 Worldcom pg 106-111
R 2/23 Chapter 2 Bernie Madoff Scandal pg 112-121

Assignments (s)

Week Seven:

Topic

Description **Chapter 3 & 4 Cases only**Readings: T 2/28 Chapter 3 Terrorist Payments pg 158
R 3/2 Chapter 4 Bribery or Opportunity in China pg 194

Assignments (s)

Week Eight:

Topic

Description **Chapter 5**Readings: T 3/7 Chapter 5 Daimler pg 270
R 3/9 Chapter 5 MCI pg 281

Assignments (s)

SPRING BREAK

Week Nine:

Topic

Description **Speeches**Readings: T 3/21 Presentation due
R 3/23 Presentation due

Assignments (s) None due

Week Ten:

Topic

Description **Exam 2 and Chapter 6**Readings: T 3/28 Exam 2 Chapters 2-5
R 3/30 Chapter 6 Professional Accounting

Assignments (s)

Week Eleven:

Topic

Description **Plain English Version of the AICPA Independence Rules**Readings: T 4/4
R 4/6

Assignments (s)

Week Twelve:	
Topic	
Description	Chapter 6
Readings:	T 4/11 Parmalat, KPMG pg 405, 412 R 4/13 Locker, Budget, Theft Pg 421,423,424
Assignments (s)	

Week Thirteen:	
Topic	
Description	Chapter 6
Readings:	T 4/18 Livent, Locker Room, Sam & Ruby, Exotic Accountant R 4/20 Toronto-dominion Bank pg 605
Assignments (s)	Commentary due April 24, 2017

Week Fourteen:	
Topic	
Description	Chapter 8
Readings:	4/25 Mark to Market pg 602-605, 629-631 4/27
Assignments (s)	

Week Fifteen:	
Topic	
Description	T 5/2 Exam 3 Chapter 6-8 & Professional & Independence Rules
Readings:	
Assignments (s)	

Course Procedures or Additional Instructor Policies

Taskstream

Taskstream is a tool that Prairie View A&M University uses for assessment purposes. At least one of your assignments is **REQUIRED** to be submitted as an "artifact," an item of coursework that serves as evidence that course objectives are met. More information will be provided during the semester, but for general information, you can visit Taskstream via the link in eCourses.

Student Support and Success

John B. Coleman Library

The library and its partners have as their mission to provide resources and instructional material in support of the evolving curriculum, as a partner in Prairie View A&M University's mission of teaching, research, and service and to support the University's core values of access and quality, diversity, leadership, relevance, and social responsibility through emphasis on ten key areas of service. It maintains library collections and access both on campus, online, and through local agreements to further the educational goals of students and faculty. <https://www.pvamu.edu/library/> Phone: 936-261-1500

The Learning Curve (Center for Academic Support)

The Learning Curve offers Tutoring via peer tutoring. The services include workshops (i.e., Save My Semester, Recalculate Your Route), seminars (i.e., Tools You Can Use: TI-84), group review sessions (i.e., College Algebra Topic Reviews, GRE Preparation), group study opportunities (i.e., TSIA, HESI, Study Break, Exam Cram), and test-taking strategies (How to take Notes, Study Buddy, 5 Day Study Guide). The Learning Curve is a nationally certified tutoring program through the National Tutoring Association. The peer tutors are trained and certified by the coordinator each semester. Location: J.B. Coleman Library Rm. 207F. Phone: 936-261-1561

The Center for the Oversight and Management of Personalized Academic Student Success (COMPASS)

The Center for the Oversight and Management of Personalized Academic Student Success (COMPASS) is designed to help Prairie View students in their second year and beyond navigate towards graduation by providing the following services: Academic Advisement, Targeted Tutorials for Personalized Learning, Campus-Wide Referrals, and Academic & Social Workshops. Location: J.B. Coleman Library Rm. 306. Phone: 936-261-1040

Writing Center

The Writing Center provides student consultants on all aspects of the writing process and a variety of writing assignments. Writing Center consultations assist students in such areas as prewriting, brainstorming, audience awareness, organization, research, and citation. Students taking on-line courses or courses at the Northwest Houston Center or College of Nursing may consult remotely or by email. Location: Hilliard Hall Rm. 121. Phone: 936-261-3724.

Student Counseling Services

The Student Counseling Services unit offers a range of services and programs to assist students in maximizing their potential for success: short-term individual, couples, and group counseling, as well as crisis intervention, outreach, consultation, and referral services. The staff is licensed by the State of Texas and provides assistance to students who are dealing with academic skills concerns, situational crises, adjustment problems, and emotional difficulties. Information shared with the staff is treated confidentially and in accordance with Texas State Law. Location: Owens-Franklin Health Center Rm. 226. Phone: 936-261-3564

Testing

The Department of Testing administers College Board CLEP examinations, the HESI A2 for pre-nursing majors, LSAT for law school applicants and MPRE for second-year law students, the Experiential Learning Portfolio option, the Texas Success Initiative (TSI) Assessment, which determines college readiness in the state, and exam proctoring, among other service such as SAT and ACT for high school students. Location: Delco Rm. 141. Phone: 936-261-4286

Office of Diagnostic Testing and Disability Services

As a federally-mandated educational support unit, the Office of Disability Services serves as the repository for confidential disability files for faculty, staff, and students. For persons with a disability, the Office develops individualized ADA letters of request for accommodations. Other services include: learning style inventories, awareness workshops, accessibility pathways, webinars, computer laboratory with adapted hard and software, adapted furniture, proctoring of non-standardized test administrations, ASL interpreters, ALDs, digital recorders, livescribe, Kurtzweil, and a comprehensive referral network across campus and the broader community. Location: Evans Hall Rm. 317. Phone: 936-261-3585

Veteran Affairs

Veterans Services works with student veterans, current military and military dependents to support their transition to the college environment and continued persistence to graduation. The Office coordinates and certifies benefits for both the G.I. Bill and the Texas Hazlewood Act. Location: Evans Hall Rm. 323. Phone: 936-261-3563

Office for Student Engagement

The Office for Student Engagement delivers comprehensive programs and services designed to meet the co-curricular needs of students. The Office implements inclusive and accessible programs and services that enhance

student development through exposure to and participation in diverse and relevant social, cultural, intellectual, recreational, community service, leadership development and campus governance. Location: Memorial Student Center Rm. 221. Phone: 936-261-1340

Career Services

Career Services supports students through professional development, career readiness, and placement and employment assistance. The Office provides one-on-one career coaching, interview preparation, resume and letter writing, and career exploration workshops and seminars. Services are provided for students at the Northwest Houston Center and College of Nursing in the Medical Center twice a month or on a requested basis. Distance Learning students are encouraged to visit the Career Services website for information regarding services provided. Location: Evans Hall Rm. 217. Phone: 936-261-3570

University Rules and Procedures

Disability Statement (Also See Student Handbook):

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 contact Disability Services, in Evans Hall, Room 317, or call 936-261-3585/3.

Academic Misconduct (See Student Handbook):

You are expected to practice academic honesty in every aspect of this course and all other courses. Make sure you are familiar with your Student Handbook, especially the section on academic misconduct. Students who engage in academic misconduct are subject to university disciplinary procedures.

Forms of Academic Dishonesty:

1. Cheating: deception in which a student misrepresents that he/she has mastered information on an academic exercise that he/she has not mastered; giving or receiving aid unauthorized by the instructor on assignments or examinations.
2. Academic misconduct: tampering with grades or taking part in obtaining or distributing any part of a scheduled test.
3. Fabrication: use of invented information or falsified research.
4. Plagiarism: unacknowledged quotation and/or paraphrase of someone else's words, ideas, or data as one's own in work submitted for credit. Failure to identify information or essays from the Internet and submitting them as one's own work also constitutes plagiarism.

Nonacademic Misconduct (See Student Handbook)

The university respects the rights of instructors to teach and students to learn. Maintenance of these rights requires campus conditions that do not impede their exercise. Campus behavior that interferes with either (1) the instructor's ability to conduct the class, (2) the inability of other students to profit from the instructional program, or (3) campus behavior that interferes with the rights of others will not be tolerated. An individual engaging in such disruptive behavior may be subject to disciplinary action. Such incidents will be adjudicated by the Dean of Students under nonacademic procedures.

Sexual Misconduct (See Student Handbook):

Sexual harassment of students and employers at Prairie View A&M University is unacceptable and will not be tolerated. Any member of the university community violating this policy will be subject to disciplinary action.

Title IX Statement

Prairie View A&M University (PVAMU) is committed to supporting students and complying with the Texas A&M University System non-discrimination policy. It seeks to establish an environment that is free of bias, discrimination,

and harassment. If you experience an incident of sex- or gender-based discrimination, including sexual harassment, sexual assault or attempted sexual assault, we encourage you to report it. While you may talk to a faculty member about an incident of misconduct, the faculty member must report the basic facts of your experience to Ms. Alexia Taylor, PVAMU's Title IX Coordinator. If you would like to speak with someone who may be able to afford you privacy or confidentiality, there are individuals who can meet with you. The Title IX Coordinator is designated to handle inquiries regarding non-discrimination policies and can assist you with understanding your options and connect you with on- and off-campus resources. The Title IX Coordinator can be reached by phone at 936-261-2123 or in Suite 013 in the A.I. Thomas Administration Building.

Class Attendance Policy (See Catalog for Full Attendance Policy)

Prairie View A&M University requires regular class attendance. Attending all classes supports full academic development of each learner whether classes are taught with the instructor physically present or via distance learning technologies such as interactive video and/or internet.

Excessive absenteeism, whether excused or unexcused, may result in a student's course grade being reduced or in assignment of a grade of "F". Absences are accumulated beginning with the first day of class during regular semesters and summer terms. Each faculty member will include the University's attendance policy in each course syllabus.

Student Academic Appeals Process

Authority and responsibility for assigning grades to students rests with the faculty. However, in those instances where students believe that miscommunication, errors, or unfairness of any kind may have adversely affected the instructor's assessment of their academic performance, the student has a right to appeal by the procedure listed in the Undergraduate Catalog and by doing so within thirty days of receiving the grade or experiencing any other problematic academic event that prompted the complaint.

TECHNICAL CONSIDERATIONS

Minimum Recommended Hardware and Software:

- Intel PC or Laptop with Windows 7; Mac with OS X; Smartphone or iPad/Tablet with Wi-Fi
- High speed Internet access
- 8 GB Memory
- Hard drive with 320 GB storage space
- 15" monitor, 800x600, color or 16 bit
- Sound card w/speakers
- Microphone and recording software
- Keyboard & mouse
- Most current version of Google Chrome, Safari, Internet Explorer or Firefox

Note: Be sure to enable Java & pop-ups in the Web browser preferences

Participants should have a basic proficiency of the following computer skills:

- Sending and receiving email
- A working knowledge of the Internet
- Proficiency in Microsoft Word (or a program convertible to Word)
- Proficiency in the Acrobat PDF Reader
- Basic knowledge of Windows or Mac O.S.

Netiquette (online etiquette):

Students are expected to participate in all discussions and virtual classroom chats as directed. Students are to be respectful and courteous to others on discussions boards. Foul or abusive language will not be tolerated.

Technical Support:

Students should go to <https://mypassword.pvamu.edu/> if they have password issues. The page will provide instructions for resetting passwords and contact information if login issues persist. For other technical questions regarding eCourses, call the Office of Distance Learning at 936-261-3283

Communication Expectations and Standards:

Emails or discussion postings will receive a response from the instructor, usually in less than 48 hours. Urgent emails should be marked as such. Check regularly for responses.

Discussion Requirement:

Online courses often require minimal to no face-to-face meetings. However, conversations about the readings, lectures, materials, and other aspects of the course can take place in a seminar fashion. This will be accomplished by the use of the discussion board. The exact use of discussion will be determined by the instructor.

It is strongly suggested that students type their discussion postings in a word processing application and save it to their PC or a removable drive before posting to the discussion board. This is important for two reasons: 1) If for some reason your discussion responses are lost in your online course, you will have another copy; 2) Grammatical errors can be greatly minimized by the use of the spell-and-grammar check functions in word processing applications. Once the post(s) have been typed and corrected in the word processing application, it/they should be copied and pasted to the discussion board.