



**ACCT 3243 Ethics for Accountants  
Spring 2019**

<b>Instructor:</b>	Limin(Priscilla) Zhu
<b>Section # and CRN:</b>	P01
<b>Office Location:</b>	Agriculture & Business Building #462
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<b>Office Hours:</b>	MWF 10:00am -11:50am virtual and by appointment
<b>Mode of Instruction:</b>	Face to Face
<b>Course Location:</b>	Room 122 Agriculture & Business Building
<b>Class Days &amp; Times:</b>	MWF 12:00pm – 12:50pm
<b>Catalog Description:</b>	<i>ACCT 3243 Ethics for Accountants: 3 semester hours</i> A study of the legal, regulatory and ethical issues of business with special emphasis pertaining to accounting.
<b>Prerequisites:</b>	ACCT2123
<b>Co-requisites:</b>	None
<b>Required Texts:</b>	<u>Business and Professional Ethics for Directors, Executives &amp; Accountants 8<sup>TH</sup> edition</u> Len Brooks and Paul Dunn Cengage Learning 2018 (ISBN:978-1-305-97145-5)

You can purchase your textbook from the bookstore, other vendor or visit

<http://www.cengagebrain.com/course/3245276>

## **Student Learning Outcomes:**

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**COB Program Goals/Accrediting Body:** AACSB

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### **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.

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### **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)

<b>Course Goals or Overview:</b>	
	A study of the legal, regulatory and ethical issues of business with a special emphasis on issues pertaining to accounting
<b>Course Objectives</b> 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.	

	<b>Upon successful completion of this course, students will be able to:</b>	<b>Program Learning Outcome # Alignment</b>	<b>Core Curriculum Outcome Alignment</b>
<b>1</b>	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
<b>2</b>	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
<b>3</b>	Understand the implications of ethical issues with respect to the financial statements and other accounting reports.	1,3	COM, CT, PR, SR
<b>4</b>	Critically evaluate the implications of Sarbanes Oxley Act for internal control, transparency, and accountability of a business organization.	1,3	COM, CT, PR, SR
<b>5</b>	Discuss the impact of ethics on the international, national and local accounting bodies and regulatory institutions.	1,2,3,4	COM, CT, PR, SR
<b>6</b>	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
<b>7</b>	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
1. Individual company analysis	100
2. presentation	100
3. Three exams	<u>300</u>
	500
	Total

### Grading Criteria and Conversion:

A = 450 – 500 (90%-100%)

B = 400 – 449 (80%-89%)

C = 350- 339 (70%-79%)

D = 300 – 349 (60%-69%)

F = 0-299 (below 59%)

### 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, 100 points each.

**Company Analysis** Each student will be assigned a company to evaluate. The evaluation should be completed individually according to guidelines provided.

**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 and should be brought to class each class day.** 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 1:

(Jan14 -20)

Topic

### Chapter 1

Description

(MWF) Chapter 1 cases

Readings:

Pedophile Priests pg 35, Penn State pg 36

Goldman Sacs pg 40, China's Tainted Baby Milk Powder  
pg 47

### Week Two:

(Jan 21-27)

Topic

### Chapter 1

Description

(MW) Chapter 1 cases

Readings:

Where were the Accountants/To Resign or Serve pg62-64

(F)Power points

### Week Three

(Jan 28-Feb 3)

Topic

### TSBPA, AICPA, SEC

Description

Readings:

(M) Powerpoint

(WF)Chapter 2 cases

Enron pg 76-79 & 108-112

### Week Four

(Feb 4 -10)

Topic

### Chapter 2

Description

(MWF) Chapter 2 Enron pg 76-79 &108-112

Readings:

Chapter 2 Arthur Andersen Pg 79-80 & 113-120

Assignments

Start individual company analysis paper

**Week Five:  
(Feb 11-17)**

Topic

Description

**Chapter 2**

(MW) finish Arthur Andersen case and review for exam 1

Readings:

(F) **Exam 1** Ch 1-2 and TSBPA, AICPA, SEC

**Week Six:  
(Feb 18-24)**

Topic

Description

**Chapter 2**

Readings:

(MWF)Chapter 2 Worldcom pg 80-81 & 120-127  
Chapter 2 Bernie Madoff Scandal pg 127-136

**Week Seven:  
(Feb 25-3/3)**

Topic

Description

**Chapter 3 & 4 Cases only**

Chapter 3 Terrorist Payments pg 179-180,

Readings:

Cesar Correia pg 181

Chapter 4 Bribery or Opportunity in China pg 215-217

Assignments

Individual company Analysis due on March 1

**Week Eight:  
(March 4 – 10)**

Topic

Description

**Chapter 5**

(MWF)Chapter 5 cases

Readings:

Daimler pg 304-306

MCI pg 314-315

**Week Nine:  
(Mar 11-17)**

**Spring Break**



**Week Ten:  
(March 18-24)**

Topic

Description **Exam 2 and Chapter 6**

Readings: (M) review for Exam 2 Chapters 2-5  
(W) Exam 2 Chapters 2-5  
(F) Chapter 6 Professional Accounting

**Week Eleven:  
(March 25-31)**

Topic

Description **Plain English Version of the AICPA Independence Rules (MWF)**

Readings:

**Week Twelve:  
(April 1-7)  
Presentations**

**Week  
Thirteen:  
(April 8-14)**

Topic

Description **Chapter 6**

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Readings: MWF) Parmalat, KPMG pg 448-455  
Locker, Budget, Theft Pg 463,465,466

**Week 14:**  
**(April 15-21)**

Topic

Description      **Chapter 6**

Readings:      (MW)Livent, 455, Sam & Ruby 464, Exotic Accountant 465  
(F) good Friday, school off

**Week 15:**  
**(April 22-28)**

Topic

Description      **Chapter 8**

Readings:      (MWF)Toronto-dominion Bank pg 651  
Mark to Market pg 651-653

**Week 16:**  
**(April 29 –**  
**May 7)**

Topic

Description      (M) Review

(W) Exam 3 Chapter 6-8 & Professional & Independence  
Readings:      Rules

**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.