ANGELO STATE UNIVERSITY
MANAGEMENT (MGT) 4302
ETHICS IN ORGANIZATIONS COURSE SYLLABUS, Spring 2018

Mr. James P. Cummings, Jr.
Office Hours: by Appointment
Telephone: 325-716-8894
Email: james.cummings@angelo.edu

COURSE DESCRIPTION: A course designed to: assist the student in the recognition of unresolved ethical issues likely to confront decision makers in business and other organizations; help the student become aware of some of the complexities involved in the application of moral reasoning to organizational decisions; and encourage the student to search for structural changes in business and other organizations (governmental, non-profit) in order to benefit society. This is a blended seminar and case study course, and substantial oral and written communication ability is required. This course will include both traditional classroom and interactive web-based applications.

PREREQUISITES: Management 3301, English 3352. It is assumed that these prerequisites have been met or cleared by the instructor.


COURSE TECHNOLOGY:
On-Ground Students: Course materials must be accessed on the University’s Blackboard system at http://blackboard.angelo.edu. Additional assignments and discussions as per instructor will also be available through this web site.
On-Line Students: In order to participate you will need to be able to access the University’s Blackboard system at http://blackboard.angelo.edu. In addition, you must use your angelo.edu email address for all communications regarding this course and ramport.angelo.edu for access to other important student information, such as final grades. If technology problems cannot be solved due to hardware or software issues on your end, you will need to drop the course. Please refer to university policies regarding drop policies.

All Students:

ASU Technology Service Center for technology issues: 325-942-2911. All issues related to the use of Blackboard, Ramport, or email should be directed to the Technology Service Center, not the instructor.

IT IS IMPERATIVE THAT YOU CHECK YOUR EMAILS AND BLACKBOARD SEVERAL TIMES DURING THE WEEK FOR CLASS UPDATES, EMAILS, DISCUSSIONS AND MOST IMPORTANTLY GRADES.
Important: On July 2017 this course was re-approved by the Texas State Board of Public Accountancy as meeting Board Rule 511.58(c). Students who take this course may be assured that the Board will recognize it in meeting the ethics requirement to take the Uniform CPA Examination.

**COURSE OBJECTIVES:** Upon completion of this course, students will be able to:

1. Explain ethical principles that are focused on ensuring a society in which people cooperate for the benefit of all. This is assessed through quizzes and ethical reasoning papers.
2. Identify, analyze, and evaluate the complex moral problems faced by managers in organizations. This is assessed through ethical reasoning papers and an ethics final project.
3. Use a direct and explicit means of describing and defending their moral or ethical reasoning process based on sound theoretical principles. This is assessed through ethical reasoning papers.
4. Make recommendations for implementation of ethical standards in an organization. This is assessed through quizzes and ethics final project.

**CLASSROOM PHILOSOPHY:** Upon completion of this course, you should be able to analyze, evaluate and make recommendations regarding ethical decisions made in business settings. A variety of tools, skills, and techniques will be used to ensure that you attain this goal.

**Cooperation and Mutual Respect:** You will be required to participate in group discussions, both in the classroom and online, that may challenge your individual beliefs or values. Effective group participation will require that you accept your individual responsibilities for using good interpersonal communication skills and fostering a sense of teamwork among all group members even during times of disagreement or debate.

**Creativity:** You will be challenged to create new thought. When we think through something for the first time, we are creating our logic, purposes and reasons for thinking. We are making new assumptions. We are forming new concepts. We are asking new questions. We are making new inferences. We are working out our point of view in a direction that is new to us.

**Problem Solving:** You will be required to not only identify problems but also to generate solutions and make recommendations based on a logical and thorough analysis of the alternatives.

**Analytical Thinking and Critical Analysis:** You will be required to evaluate issues and points of view that are competing in both assumptions and consequences. These assumptions and consequences will need to be evaluated in order for you to reach your own logically supported conclusion.

**Communication:** Through written and oral analysis of cases, you will further strengthen and enhance your skills in effective communication. All assignments and presentations will be prepared in professional language and format.

**Technology:** Students will prepare all written assignments in a suitable word processing package. Some assignments will be completed via interactive web based applications.

**GRADING SCALE AND GRADING COMPUTATION:**

Scale: 90% and above = A
80% - 89.9% = B
70% - 79.9% = C
60% - 69.9% = D
Below 60% is failing

Computation:
Quizzes = 25%
Papers = 32%
Final Project = 18%
Participation/web based applications = 25%
Total = 100%

Quizzes: Six quizzes will cover two chapters from the text (as well as related materials) that we have covered in class. Quiz one will cover the syllabus and will verify that you have access to all the software needed for this class. Quizzes may be in multiple choice format or short answer format. Quizzes may be given during the classroom time or in an interactive web-based format. One quiz grade will be dropped at the end of the semester.

Papers: There will be two ethical reasoning papers assigned based on relevant organizational ethics cases or topics that you will identify yourself through available databases and other information sources. You may write the papers individually or in small groups. You will be assigned an ethical reasoning format that must be used for the body of the paper. Papers will emphasize application and synthesis of concepts discussed in class. Papers must be prepared in an appropriate word processing program and contain NO grammatical errors, punctuation, or spelling errors. Students may choose to complete the papers individually or in a group of four or less total members. The grading rubric for these papers is available on Blackboard.

Important Note: To fulfill TSBPA guidelines, accounting students will be required to choose accounting cases or articles for their paper topics. AICPA cases are always acceptable. Other accounting cases may be used subject to the professor’s approval. Topics or cases that will be approved must include an ethical dilemma or problem to which the ethical reasoning process can be applied.

Final Project: The final project may be completed individually or in a group of four or less total members.

Participation/web based applications:
On-ground students:
Attendance will be taken at the beginning of every class period for on-ground students. In addition, there will be in-class assignments to be completed during the class time that will count toward participation. Also there will be web-based assignments to be completed during that time period the class meets online that will count toward participation. All in-class and web-based assignments are designed to encourage active and healthy discussion of ethical issues in which students are expected to participate. Perfect attendance in the course will be rewarded with bonus points at the end of the semester.

Academic Honesty and Other Important Issues
University Statement on Academic Honesty: Angelo State University expects its students to maintain complete honesty and integrity in their academic pursuits. Students are responsible for understanding the Academic Honor Code, which is contained in both print and web versions of the Student Handbook.

http://www.angelo.edu/content/files/17358-university-honor-code
http://www.angelo.edu/content/files/17187-20122013-student-handbook-for-web

a. It is the professor’s intention to be as fair and impartial as is humanly possible. Therefore, all students will be asked to adhere to the same set of guidelines and rules UNLESS there are disabilities or documented extenuating circumstances that have been discussed with the professor and the Student Life Office. Please make sure you inform the professor as soon as any situation arises. Do NOT wait until the problem is compounded by poor class performance, poor attendance, etc.
b. Academic integrity is expected. This includes, but is not limited to, any form of cheating, plagiarism, unauthorized sharing of work, or unauthorized possession of course materials. The professor assumes that all students can be trusted. Please do not violate this trust. Violation of academic integrity will result in a failing grade for the course. REMEMBER, THIS IS A COURSE IN ETHICS.

Accommodations for Disability
The Student Life Office is the designated campus department charged with the responsibility for reviewing and authorizing requests for reasonable accommodations based on a disability, and it is the student’s responsibility to initiate such a request by contacting the Student Life Office at (325) 942-2191 or (325) 942-2126 (TDD/FAX) or by email at Student.Life@angelo.edu to begin the process. The Student Life Office will establish the particular documentation requirements necessary for the various types of disabilities.

Tentative Course Schedule:
On-ground Students: The instructor reserves the right to change this schedule subject to class performance, participation, and the presence of other opportunities to present material. It is anticipated that this class will meet once a week for approximately 1 ½ hours. An additional 1 ½ hours of material will be presented online each week through web based applications. Depending on the instructor’s schedule these meeting times may be changed. The very best way to know exactly what will happen each class period or each online period is to be present or online the previous session. Occasionally, supplementary material will be handed out in class. You are responsible for making sure you have copies of all materials handed out or posted on Blackboard.

On-line students: Any changes to this schedule will be communicated via Blackboard utilizing the email or announcement tools. You are responsible for keeping up with all electronic communications from the instructor.

Week 1 The Importance of Business Ethics –Chapter 1
Business Ethics Defined
Why Study Business Ethics?
The Development of Business Ethics
Developing an Organizational and Global Ethical Culture
The Benefits of Business Ethics
Our Framework for Studying Business Ethics
Quiz #1 Syllabus
Autobiography Paper due on Week 2

Week 2 Stakeholder Relationships, Social Responsibility and Corporate Governance
   Stakeholder Define Ethical Issues in Business
   Social Responsibility and the Importance of a Stakeholder Orientation
   Social Responsibility and Ethics
   Corporate Governance Provides Formalized Responsibility to Stakeholders
   Implementing a Stakeholder Perspective

Video Assignment: John Stossel on Greed: Critical Analysis
Case Study: Socially Responsible Business and Financial Practices: Patagonia
TV/Movie Paper due on Week 3

Week 3 Cyber Ethics
Quiz #2, Chapters 1 & 2
Summary Paper Assignment: Cyber Ethics

Week 4 Emerging Business Ethics Issues – Chapter 3
   Recognizing an Ethical Issue
   Ethical Issues and Dilemmas in Business
   The Challenge of Determining an Ethical Issue in Business
Case Study: Whistleblowing in Accounting: WorldCom Whistleblowing

Week 5 The Institutionalization of Business Ethics – Chapter 4
   Managing Ethical Risk Through Mandated and Voluntary Programs
   Mandated Requirements for Legal Compliance
   Gatekeepers and Stakeholders
   Dodd-Frank Wall Street Reform and Consumer Protection Act
   The Sarbanes-Oxley Act
   Laws That Encourage Ethical Conduct
   Federal Sentencing Guidelines for Organizations
   Highly Appropriate Core Practices
Ethical Issues in Accounting and Finance
   Accounting Disclosure
   Insider Trading
   Sarbanes-Oxley and Independence
   SEC Regulations S-K, Board Ethics Rules
   AICPA Ethics Rules
Case Study: Countrywide Financial: The Subprime Meltdown

Week 6 Elements of Ethical Reasoning
Part I – The first four steps of the ethical reasoning process.
Begin writing Paper #1 due week 8
Quiz #3, Chapters 3 & 4
Case Study: Sticky Fingers: Investigating Theft and Fraud
Week 7 Ethical Decision Making and Ethical Leadership – Chapter 5
A Framework for Ethical Decision Making in Business
Using the Ethical Decision Making Framework to Improve Ethical Decisions
The Role of Leadership in a Corporate Culture
Leadership Styles Influence Ethical Decisions
Habits of Strong Ethical Leaders
Understanding Ethical Decision Making and the Role of Leadership
Case Study: Pornography at Work: Demonstrating Leadership, Integrity and Objectivity in Decision Making

Week 8 Individual Factors: Moral Philosophies and Values – Chapter 6
Moral Philosophy Defined
Moral Philosophies
Applying Moral Philosophy to Ethical Decision Making
Cognitive Moral Development
White-Collar Crime
The Role of Individual Factors in Business Ethics
Case Study: On Witnessing a Fraud
Paper #1 Due

Week 9 Elements of Ethical Reasoning Revisited
Part II – The last four steps of the ethical reasoning process
Begin writing Paper #2 due week 11
Quiz #4, Chapters 5 & 6

Week 10 Organizational Factors: The Role of Ethical Culture and Relationships – Chapter 7
Defining Corporate Culture
The Role of Corporate Culture in Ethical Decision Making
Leaders Influence Corporate Culture
Motivating Ethical Behavior
Organizational Structure and Business Ethics
Group Dimensions of Corporate Structure and Culture
Variation in Employee Conduct
Can People Control Their Own Actions Within a Corporate Culture?
Case Study: Enron: Smartest Guys in the Room/Questionable Accounting Leads to Collapse

Week 11 Developing an Effective Ethics Program – Chapter 8
The Responsibility of the Corporation as a Moral Agent
The Need for Organizational Ethics Programs
An Effective Ethics Program
Codes of Conduct
Ethics Officers
Ethics Training and Communication
Systems to Monitor and Enforce Ethical Standards
Case Study: Denny’s: Building an Ethical Culture and How Not to Repeat History
Paper #2 Due

Week 12 Project Contracts Due
Start developing your final project

Quiz #5, Chapters 7 & 8

Week 13 Implementing and Auditing Ethics Programs – Chapter 9
- The Ethics Audit
- Benefits of Ethics Auditing
- The Auditing Process
- The Strategic Importance of Ethics Auditing

Case Study: Audit Findings Case Study

Week 14 Globalization of Ethical Decision Making – Chapter 10
- Capitalism, Economics, and Business Ethics
- Common Values, Goals, and Business Practices
- Global Business Practices
- Sustainable Development
- International Monetary Fund
- World Trade Organization
- The Multinational Corporation

Case Study: Ethics in a Global Food Plant

Week 15
- Quiz #6, Chapters 9 & 10

Week 16 Final Projects Due