

ACCT 6332 – Ethics in Accounting

Course Description/Overview

Introduces students to accounting ethics and professionalism. Independence issues and the Code of Professional Ethics are highlighted.

Prerequisite Knowledge

Admission to the MPAc program.

Course Technology

We will be using Blackboard and a publisher-provided online course management system.

Class Meeting Times

This is an asynchronous online course. All activity and assignment due dates are according to Central Time (CT).

Technical Support

The Technology Service Center (TSC) may be contacted by calling (325) 942-2911 or 1-866-942-2911 or by email at helpdesk@angelo.edu

Faculty/Instructor Information

Ms. Jenny Davis, MBA, CPA

Instructor, Department of Accounting, Economics and Finance

Office: RAS 255

Phone: 325-486-6498

E-Mail: jenny.davis@angelo.edu

Virtual Office Hours (via Zoom): By appointment. Please schedule appointments at least 24 hours in advance.

I am available for appointments during these times (CT):

M, T, R: 11:00 AM-1:30 PM

W: 12:00 PM-1:30 PM

F: 11:00 AM-1:00 PM

Student Learning Outcomes

Upon completion of this course students will be able to:

1. Explain underlying ethical reasoning and theories, professionalism, and corporate governance as they relate to accounting.
2. Identify, discuss, and apply various sets of ethics rules governing behavior within the accounting profession including those established by the American Institute of Certified Public Accountants, the Securities and Exchange Commission, and the Texas State Board of Public Accountancy.
3. Explain integrity, objectivity, independence, and other core values as they relate to accounting.
4. Analyze ethical cases and dilemmas using ethical reasoning and theories, core values, codes/rules of professional conduct, and applicable laws and regulations.
5. Present analyses in a professional manner in writing, supported with peer-reviewed/scholarly research.

Assessment Methods

Your understanding of the course content will be assessed via the completion of online discussions, SmartBook assignments, chapter quizzes, written case assignments, and exams.

Source Requirements and Documentation for this Course

As this a graduate-level course, the expectation is that you support your work with credible, quality sources. In addition to using our textbook and internet sources, you are expected to include peer-reviewed/scholarly sources to support your written case assignments. I also encourage you to incorporate these sources into your discussion forum posts. We are using APA 7 Style for our course.

Online Discussions

We will have one discussion for each chapter. Each discussion requires a main topic response post, which is your response to the original discussion prompt/question. This initial post is due first, and you cannot view existing posts until you submit this initial post. Each discussion has a participation requirement which is at least two substantive peer responses. You can also respond to my additional posts to fulfill this requirement. I look forward to seeing the inclusion of current events and your personal experiences as examples in these discussions.

Written Case Assignments

We will have one written case assignment for each chapter. At a minimum, the questions provided with the case must be answered. You can also supplement these questions with additional information.

Course Textbook and Required Readings

Textbook information:

Authors: Steven Mintz & Roselyn Morris
 Year: 2020
 Book title: Ethical Obligations and Decision-Making in Accounting: Text and Cases
 Edition: 5th
 Publisher: McGraw-Hill

Connect Access during the course term

The ASU bookstore is offering a package with a loose-leaf version of the text and Connect access. The ISBN for this package is 9781260480887 and is only offered via the campus bookstore.

Other readings will be assigned in a timely manner as needed and will be provided to you as PDF, in MS Word format, or as a link to an online resource.

Grading Policies

This course employs the following to measure student learning:

Grade Calculations	Points	Due
Chapter Online Discussions (8 chapters; 30 points each)	240	Various - see Course Outline
SmartBook Assignments (8 chapters; 10 points each)	80	Various - see Course Outline
Chapter Quizzes (8 chapters; 10 points each)	80	Various - see Course Outline
Chapter Written Case Assignments (8 chapters; 50 points each)	400	Various - see Course Outline
Exam 1: Chapters 1-4	50	Friday, October 15
Exam 2: Chapters 5-8	50	Friday, December 3
Final Exam	100	Thursday, December 9
<i>Total Points Available</i>	<i>1,000</i>	

Angelo State University employs a letter grade system. Grades in this course are determined on a percentage scale:

A = 90 – 100 %

B = 80 – 89 %

C = 70 – 79 %

F = 69 % and below

Response Time

I do my best to respond to all messages within one business day. Messages received on Friday will be answered the following Monday. Messages received on holidays will be answered the next business day.

Please allow one business day to pass before emailing or calling me a second time about the same issue.

Graded activities completed in Connect are automatically graded. Discussion forum grades will be graded within one week after the due date. Written assignments will be graded within two weeks after the due date.

Missed/Late Work

As a general policy, assignments are required to be completed as scheduled. I do not accept late work except for documented emergencies that must be reported to me within 48 hours of the assignment's due date. There will be no makeup exams given.

Participation/Absenteeism

Regular and active participation is an essential and important aspect of any class. Absenteeism or non-communication will severely impact your success in this course. It is required that you complete each assignment by 11:59 PM CT on the due date.

Final Exam

The final exam is worth 100 points and is due on Thursday, December 9.

Course Policies

Academic Honesty and Integrity

Angelo State University expects its students to maintain complete honesty and integrity in their academic pursuits. Students are responsible for understanding and complying with the university Academic Honor Code, which is in both print and web versions of the ASU Student Handbook.

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.

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.

Plagiarism

Plagiarism is a serious topic covered in ASU's [Academic Integrity policy](#) in the Student Handbook. Plagiarism is the action or practice of taking someone else's work, idea, etc., and passing it off as one's own. Plagiarism is literary theft.

In your discussions and/or your papers, it is unacceptable to copy word-for-word without quotation marks and the source of the quotation. It is expected that you will summarize or paraphrase ideas giving appropriate credit to the source both in the body of your paper and the reference list.

Papers are subject to be evaluated for originality via Turnitin. Resources to help you understand this policy better are available at the [ASU Writing Center](#).

Copyright Policy

Students officially enrolled in this course should make only one printed copy of the given articles and/or chapters. You are expressly prohibited from distributing or reproducing any portion of course readings in printed or electronic form without written permission from the copyright holders or publishers.

Code of Ethics

Students, faculty, administrators and professional staff of the Norris-Vincent College of Business should always:

- Be forthright and truthful in dealings with all stakeholders
- Take responsibility for one's actions and decisions
- Serve as an example of ethical decision-making and behavior to others
- Admit errors when they occur, without trying to conceal them
- Respect the basic dignity of others by treating them as one would wish to be treated

Courtesy and Respect

Courtesy and respect are essential ingredients to this course. We respect each other's opinions and respect other points of view at all times while in our class sessions. The use of profanity and harassment of any form is strictly prohibited (Zero Tolerance), as are those remarks concerning one's ethnicity, lifestyle, religion, etc., violations of these rules will result in appropriate disciplinary actions.

Accommodations for Disability

ASU is committed to the principle that no qualified individual with a disability shall, on the basis of disability, be excluded from participation in or be denied the benefits of the services, programs or activities of the university, or be subjected to discrimination by the university, as provided by the Americans with Disabilities Act of 1990 (ADA), the Americans with Disabilities Act Amendments of 2008 (ADAAA), and subsequent legislation.

Student Affairs is the designated campus department charged with the responsibility of reviewing and authorizing requests for reasonable accommodations based on a disability, and it is the student's responsibility to initiate such a request by emailing studentservices@angelo.edu, or by contacting:

Mrs. Dallas Swafford
 Director of Student Development
 Office of Student Affairs
 University Center, Suite 112
 325-942-2047 Office
 325-942-2211 FAX
Dallas.Swafford@angelo.edu

Title IX

Angelo State University is committed to providing and strengthening an educational, working, and living environment where students, faculty, staff, and visitors are free from sex discrimination of any kind. In accordance with Title VII, Title IX, the Violence Against Women Act (VAWA), the Campus Sexual Violence Elimination Act (SaVE), and other federal and state laws, the University prohibits discrimination based on sex, which includes pregnancy, and other types of Sexual Misconduct. Sexual Misconduct is a broad term encompassing all forms of gender-based harassment or discrimination and unwelcome behavior of a sexual nature. The term includes sexual harassment, nonconsensual sexual contact, nonconsensual sexual

intercourse, sexual assault, sexual exploitation, stalking, public indecency, interpersonal violence (domestic violence or dating violence), sexual violence, and any other misconduct based on sex.

You are encouraged to report any incidents involving sexual misconduct to the Office of Title IX Compliance and the Director of Title IX Compliance/Title IX Coordinator, Michelle Miller, J.D. You may submit reports in the following manner:

- Online: www.angelo.edu/incident-form
- Face to Face: Mayer Administration Building, Room 210
- Phone: 325-942-2022
- Email: michelle.miller@angelo.edu

Note, as a faculty member at Angelo State, I am a mandatory reporter and must report incidents involving sexual misconduct to the Title IX Coordinator. Should you wish to speak to someone in confidence about an issue, you may contact the University Counseling Center (325-942-2371), the 24-Hour Crisis Helpline (325-486-6345), or the University Health Clinic (325-942-2171).

For more information about resources related to sexual misconduct, Title IX, or Angelo State's policy please visit: www.angelo.edu/title-ix.

Student absence for religious holidays

As stated in the Angelo State University Operating Policy and Procedures (OP 10.19 Student Absence for Observance of Religious Holy Day), a student who intends to miss class to observe a religious holy day should make that intention known in writing to the instructor prior to the absence. A student who is absent from classes for the observance of a religious holy day shall be allowed to take an examination or complete an assignment scheduled for that day within a reasonable time after the absence.

Course Drop

To view information about how to drop this course or to calculate important dates relevant to dropping this course, you can visit http://www.angelo.edu/services/registrar_office/course_drop_provisions.php.

Incomplete as a Course grade

As stated in the Angelo State University Operating Policy and Procedure (OP 10.11 Grading Procedures), the grade "I" is given when the student is unable to complete the course because of illness or personal misfortune. For undergraduates, an "I" that is not removed before the end of the next long semester automatically becomes an "F". A graduate student will be allowed one year to remove a grade of "I" before it automatically becomes an "F". To graduate from ASU, a student must complete all "I's".

Grade Appeal Process

As stated in the Angelo State University Operating Policy and Procedures (OP 10.03 Student Grade Grievances), a student who believes that he or she has not been held to appropriate academic standards as outlined in the class syllabus, has experienced inequitable evaluation procedures, or inappropriate grading practices, 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 grade appeal process and the number of days allowed for completing the steps in the process, see Operating Procedure 10.03 at: <http://www.angelo.edu/content/files/14196-op-1003-grade-grievance>.

Course Outline

Chapter	Start Date	Chapter/Graded Activity	Activities Due @ 11:59 PM CT
C1	Monday, 8/23	Chapter 1	
		C1 SmartBook	Due Thursday, 8/26 (Connect)
		C1 Discussion - Main Response Post	Due Thursday, 8/26 (BB)
		C1 Discussion - Peer Response Posts	Due Sunday, 8/29 (BB)
		C1 Quiz	Due Sunday, 8/29 (Connect)
		C1 Case Assignment	Due Thursday, 9/2 (BB)
C2	Friday, 9/3	Chapter 2	
		C2 SmartBook	Due Thursday, 9/9 (Connect)
		C2 Discussion - Main Response Post	Due Thursday, 9/9 (BB)
		C2 Discussion - Peer Response Posts	Due Sunday, 9/12 (BB)
		C2 Quiz	Due Sunday, 9/12 (Connect)
		C2 Case Assignment	Due Thursday, 9/16 (BB)
C3	Friday, 9/17	Chapter 3	
		C3 SmartBook	Due Wednesday, 9/22 (Connect)
		C3 Discussion - Main Response Post	Due Wednesday, 9/22 (BB)
		C3 Discussion - Peer Response Posts	Due Saturday, 9/25 (BB)
		C3 Quiz	Due Saturday, 9/25 (Connect)
		C3 Case Assignment	Due Wednesday, 9/29 (BB)
C4	Thursday, 9/30	Chapter 4	
		C4 SmartBook	Due Sunday, 10/3 (Connect)
		C4 Discussion - Main Response Post	Due Sunday, 10/3 (BB)
		C4 Discussion - Peer Response Posts	Due Wednesday, 10/6 (BB)
		C4 Quiz	Due Wednesday, 10/6 (Connect)
		C4 Case Assignment	Due Sunday, 10/10 (BB)
		Exam 1: Chapters 1-4	Due Friday, 10/15 (Connect)

C5	Monday, 10/11	Chapter 5	
		C5 SmartBook	Due Thursday, 10/14 (Connect)
		C5 Discussion - Main Response Post	Due Thursday, 10/14 (BB)
		C5 Discussion - Peer Response Posts	Due Sunday, 10/17 (BB)
		C5 Quiz	Due Sunday, 10/17 (Connect)
		C5 Case Assignment	Due Thursday, 10/21 (BB)
C6	Friday, 10/22	Chapter 6	
		C6 SmartBook	Due Monday, 10/25 (Connect)
		C6 Discussion - Main Response Post	Due Monday, 10/25 (BB)
		C6 Discussion - Peer Response Posts	Due Thursday, 10/28 (BB)
		C6 Quiz	Due Thursday, 10/28 (Connect)
		C6 Case Assignment	Due Monday, 11/1 (BB)
C7	Tuesday, 11/2	Chapter 7	
		C7 SmartBook	Due Sunday, 11/7 (Connect)
		C7 Discussion - Main Response Post	Due Sunday, 11/7 (BB)
		C7 Discussion - Peer Response Posts	Due Wednesday, 11/10 (BB)
		C7 Quiz	Due Wednesday, 11/10 (Connect)
		C7 Case Assignment	Due Sunday, 11/14 (BB)
C8	Monday, 11/15	Chapter 8	
		C8 SmartBook	Due Thursday, 11/18 (Connect)
		C8 Discussion - Main Response Post	Due Thursday, 11/18 (BB)
		C8 Discussion - Peer Response Posts	Due Sunday, 11/21 (BB)
		C8 Quiz	Due Sunday, 11/21 (Connect)
		C8 Case Assignment	Due Tuesday, 11/30 (BB)
		Exam 2: Chapters 5-8	Due Friday, 12/3 (Connect)
		Final Exam	Due Thursday, 12/9 (Connect)