COURSE SYLLABUS
Accounting 465 001 – T 4:00-6:30 pm
McGee Business Building / Nelson Rusche College of Business
SPRING 2019

Instructor: Marie Kelly, MBA, CPA, CGMA
Office: 292b Accounting Department/Gerald W. Schlief School of Accountancy
Phone: 936-468-1646 my office
       936-468-3105 department (leave a message)
E-mail: kellymarie@sfasu.edu (USE THIS EMAIL – NOT D2L)
Office Hours: MW 10:30 – 11:00; 12:15 – 1:00; 3:45 – 4:00
           T  2:00 – 4:00
           TR (online) 8 – 9:30 pm
           Sunday (online) 8 – 10 pm
Class Hours: MW 11:00-12:15; 1:00-2:15; 2:30-3:45
           T  4:00 – 6:30 pm

Required Text:

Course Description:
Ethics and Professional Issues in Accounting - Introduction of ethical reasoning, integrity, objectivity, independence, core values and professional issues in accounting. Application of concepts and theories to cases. Senior standing. Prerequisites: ACC 331.

Course Objectives:
Upon successful completion of this course, the student should be able to:
• Discuss the basics of ethics and why ethical behavior is important to successful business operations
• Understand moral reasoning and make ethical decisions
• Understand the importance of professional ethics for accountants
• Understand corporate governance and the impact that ethical decisions will have on business operations
• Apply various professional ethics standards within the accounting profession including the AICPA Code of Professional Conduct, the Texas State Board of Public Accountancy Rules of Professional Conduct, and ethics standards for other accounting organizations
• Place emphasis on the importance of independence, integrity, and objectivity in the provision of accounting services
• Discuss accountant’s legal liability issues and how improper ethical behavior can create such legal problems
• Discuss real world situations and case studies and make decisions about ethical situations, in order to enhance their ability to make such decisions in the workplace

Program Learning Outcomes:
Program learning outcomes define the knowledge, skills, and abilities students are expected to demonstrate upon completion of an academic program. These learning outcomes are regularly assessed to determine student learning and to evaluate overall program effectiveness. You may access the program learning outcomes for your major and particular courses at: http://www.sfasu.edu/cob/ug-plo.asp.
**Student Learning Outcomes:**
The student will:

- Demonstrate effective written communication skills by composing a professional quality business document. *(PLO 1.1 - Written Communication)*
- Exhibit an understanding of ethics and social responsibility. *(PLO 3 - Ethics)*
- Apply critical thinking skills by solving problems requiring quantitative and/or qualitative analysis. *(PLO 4 - Critical Thinking)*
- Demonstrate the ability to apply accounting knowledge and skills in the functional area of accounting ethics. *(PLO 8 - Accounting Knowledge and Skills)*

**Cheating and Plagiarism:**
Cheating and/or plagiarism will not be tolerated. If a student or students are proved to have cheated or plagiarized material, a grade of F will be given for the assignment and, in certain cases, a grade of F may be awarded for the course. See additional details in the Academic Integrity section of the Rusche College of Business Syllabus Addendum included herein.

**Attendance:**
Regular class attendance is expected and strongly encouraged. Please make plans to attend every class and to arrive on time, ready to give full attention to every session. Missing class for any reason may jeopardize performance on exams, cases, and assignments. While in class, students are expected to conduct themselves in a professional manner. Professionalism includes regular attendance, proper dress, participation in class discussions, civil conduct, and ethical behavior, etc.

If a student is consistently late, seen texting and/or visiting with other students during the class lecture, the participation portion of the grade will be reduced at the instructor’s discretion.

**Participation/Discussion:**
Each student is expected to participate in class discussions by responding to questions, offering observations, and asking other questions. Participation is particularly important in an ethics class where many of the situations we will examine will not have clear-cut “right or wrong” answers. Therefore, class participation is essential (1) to enhance your understanding of ethics and how it plays a part in business decisions and (2) to contribute to your semester grade.

In-class activities will occur randomly during the semester. They will pertain to your reading assignments, cases, or class discussions. Therefore, **you MUST READ assigned reading/cases BEFORE CLASS begins in order to discuss or complete these activities.** These items will make up part of your participation grade and cannot be made-up if you are absent from class.

**Case Write-ups:**
Case Write-ups will be assigned that pertain to chapter discussions and topics. Case write-ups must be submitted into Dropbox on D2L by the assigned due date. No late work will be accepted and all write-ups are individual assignments unless stated expressly otherwise. You must write an ethical analysis using the format discussed in class.

Write-ups must consist of a full analysis. In other words, you must state what law/provision of the AICPA code/case applies in the case, apply the law to the facts at hand and make a conclusion. Simply restating the facts and concluding “this is unethical” or “this violates independence” is NOT an analysis and will earn you few points.

**Group Case Presentation:**
Each student will be required to make one major case presentation of an assigned case to the class in a group with other classmates. You must have a visual and each student must speak in the presentation. In addition, each student in the group must provide a case write-up to accompany their presentation. Presentations should be 20-30 minutes in length. Detailed instructions on the preparation and grading of this presentation will be posted on Dropbox.
Exams:
There will be two exams in this class. Every effort will be made to give exams on the scheduled dates per the syllabus. All dates are tentative and subject to change. **No make-up exams will be allowed.** With prior approval from the instructor, if a student misses the mid-term exam, the Final Exam score will be substituted for the missed exam grade. The conditions for grade replacement will be that the student must have an excused absence and must notify the instructor prior to the exam. There will be no exceptions to this policy.

Cell Phones and other Electronic Devices:
Cell phones and all other electronic devices (i.e. iPods, MP3 players, etc) are to be turned off AND put away during class time. **Cell phones may not be used for any purpose during class** (not even a calculator). This is mandatory, not a request.

Program Learning Outcomes:
Program learning outcomes define the knowledge, skills, and abilities students are expected to demonstrate upon completion of an academic program. These learning outcomes are regularly assessed to determine student learning and to evaluate overall program effectiveness. You may access the program learning outcomes for your major and particular courses at [http://www.sfasu.edu/cob/ug-plo.asp](http://www.sfasu.edu/cob/ug-plo.asp).

General Student Policies:

**Student Academic Dishonesty (University Policy 4.1)**
Abiding by university policy is a responsibility of all university faculty and students.

**Definition of Academic Dishonesty**
Academic dishonesty includes both cheating and plagiarism. Cheating includes, but is not limited to (1) using or attempting to use unauthorized materials to aid in achieving a better grade on a component of a class; (2) the falsification or invention of any information, including citations, on an assigned exercise; and/or (3) helping or attempting to help another in an act of cheating or plagiarism. Plagiarism is presenting the words or ideas of another person as if they were your own. Examples of plagiarism are (1) submitting an assignment as if it were one's own work when, in fact, it is at least partly the work of another; (2) submitting a work that has been purchased or otherwise obtained from an Internet source or another source; and (3) incorporating the words or ideas of an author into one's paper without giving the author due credit. Please read the complete policy at [http://www.sfasu.edu/policies/student_academic_dishonesty.pdf](http://www.sfasu.edu/policies/student_academic_dishonesty.pdf).

**Course Grades (University Policy 5.5)**
At the discretion of the instructor of record and with the approval of the academic unit head, a grade of WH will be assigned only if the student cannot complete the course work because of unavoidable circumstances. Students must complete the work within one calendar year from the end of the semester in which they receive a WH, or the grade automatically becomes an F, except as allowed through policy related to active military service. If students register for the same course in future semesters, the WH will automatically become an F and will be counted as a repeated course for the purpose of computing the grade point average. Please refer to the complete policy at [http://www.sfasu.edu/policies/course-grades.pdf](http://www.sfasu.edu/policies/course-grades.pdf).

**Students with Disabilities**
To obtain disability related accommodations, alternate formats and/or auxiliary aids, students with disabilities must contact the Office of Disability Services (ODS), Human Services Building, and Room 325, 468-3004 / 468-1004 (TDD) as early as possible in the semester. Once verified, ODS will notify the course instructor and outline the accommodation and/or auxiliary aids to be provided. Failure to request services in a timely manner may delay your accommodations. For additional information, go to [http://www.sfasu.edu/disabilityservices/](http://www.sfasu.edu/disabilityservices/).

**Student Conduct (University Policy 10.4)**
Classroom behavior should not interfere with the instructor’s ability to conduct the class or the ability of other students to learn from the instructional program (see the full Student Conduct Code at [http://www.sfasu.edu/policies/student-conduct-code.pdf](http://www.sfasu.edu/policies/student-conduct-code.pdf)). Unacceptable or disruptive behavior will not be
tolerated. Students who disrupt the learning environment may be asked to leave class and may be subject to judicial, academic, or other penalties. This prohibition applies to all instructional forums, including electronic, classroom, labs, discussion groups, field trips, etc. The instructor shall have full discretion over what behavior is appropriate/inappropriate in the classroom. Students who do not attend class regularly or who perform poorly on class projects/exams may be referred to the iCare Early Alert Program. This program provides students with recommendations for resources or other assistance that is available to help SFA students succeed.

**Course Requirements:**

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<thead>
<tr>
<th>Component</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>Mid-Term Exam</td>
<td>25%</td>
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<tr>
<td>Final Exam</td>
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<td>Case Write-ups</td>
<td>25%</td>
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<td>Major Case Presentation</td>
<td>15%</td>
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<td>Class Act./Participation/Discussion</td>
<td>10%</td>
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<td><strong>100%</strong></td>
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**Grading Scale:**

- A = 90 – 100%
- B = 80 – 89%
- C = 70 – 79%
- D = 60 – 69%
- F = below 60%
## Tentative Course Schedule
(Changes to the schedule are possible during the semester; it is your responsibility to attend class to get announced changes)

<table>
<thead>
<tr>
<th>Date Range</th>
<th>Reading Assignment</th>
<th>Case Submissions/ Presentations</th>
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<tbody>
<tr>
<td>1/22</td>
<td>Introduction – Syllabus</td>
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<tr>
<td></td>
<td>Chapter 1 Introduction to Ethics</td>
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<td>1/29</td>
<td>Chapter 2 Ethical Principles and Reasoning</td>
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<tr>
<td>2/5</td>
<td>Chapter 3 Core Philosophies *Ethical template, Sample Case</td>
<td>Case Writeup 1 due 2/19</td>
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<td>2/12</td>
<td>Chapter 4 Virtue, Justice, and Social Responsibility</td>
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<td>2/19</td>
<td>Chapter 4 Ethics &amp; Influence activity</td>
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<td>Chapter 6 Greed, Corruption and Collusion</td>
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<td>2/26 &amp; 3/5</td>
<td>Chapter 7 Fraud and Earnings Management</td>
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<tr>
<td>3/12</td>
<td>MIDTERM EXAM / finish Ch. 7</td>
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<td>3/19</td>
<td>SPRING BREAK</td>
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<td>3/26</td>
<td>Chapter 8 Discreditable Acts</td>
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<td>Chapter 9 Confidentiality</td>
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<td>4/2</td>
<td>Chapter 10 Independence</td>
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<td>4/9</td>
<td>Chapter 11 Conflicts of Interest</td>
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<td>4/16</td>
<td>Chapter 12 Duties of Whistleblowers</td>
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<tr>
<td>4/23</td>
<td>Chapter 13 Duties of Public Company Auditors: The Sarbanes-Oxley Act</td>
<td>Case Writeup 4 due 4/16</td>
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<td>4/30</td>
<td>Chapter 14 Duties of Tax Professionals</td>
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<tr>
<td>5/7</td>
<td><strong>Group Case Presentations</strong></td>
<td><strong>Case Presentations</strong></td>
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<td>5/14 TUESDAY 4:00 pm</td>
<td><strong>FINAL EXAM</strong></td>
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