COURSE SYLLABUS
Ethics and Professional Issues in Accounting
ACCT 5365.600
FALL 2023

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(USE SFA EMAIL ONLY)
Office Hours: Tuesdays: 9:30am – 1:30pm, (In-office/On-line)
Thursdays: 9:30am – 12:30pm, (In-office/On-line)
On-line Office Hours: Wednesdays: 9:00am – 12:00pm, (On-line Only)
Other times by appointment only
Class Hours: ACC 5365.600 - Tuesdays 4:00pm – 6:30pm (Online Only)

Required Text and Materials:


Required Exam Proctoring: Provided by Examsoft → ExamMonitor AI - Students are required to pay $8.50 once per semester for the ExamMonitor AI proctoring service. This fee covers proctoring for all 3000-level or above accounting courses the students are enrolled in, no matter how many classes you are taking. The fee must be paid through ExamSoft prior to taking your first exam or mock exam. Instructions will be provided by your instructor to access ExamSoft and pay the fee.

Course Description:
Ethics and Professional Issues in Accounting - Introduction of ethical reasoning, integrity, objectivity, independence, core values and professional issues in accounting. All accountants encounter ethical decisions, whether they work in industry, public accounting, nonprofit management, or government service. This course provides the ethical foundations for accountants to identify ethical issues and improve their ethical decision-making. The emphasis of this course is on avoiding the subtle psychological traps and biases that cause people to act unethically and, more broadly, make suboptimal decisions in their professional careers and their personal lives. Broad ethical principles will be introduced, and the ethical standards of the accounting profession will be examined in detail. Application of concepts and theories to cases. 3 credit hours.
**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

**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 & plagiarism:**
In the accounting profession, ethics is of utmost importance, as numerous stakeholders rely on accounting information to make decisions. It is the intent of the Schlief School of Accountancy to foster and encourage integrity in all of its accounting classes. Therefore, there will be no tolerance for academic dishonesty, including but not limited to, plagiarism, cheating on examinations, papers, or other course-related work, copying or collaborating on assignments without permission, or other inappropriate conduct. Any instances of such academic dishonesty will be documented and reported to the Dean and the student will receive an F in the course.

**Attendance:**
*Regular class attendance is expected and strongly encouraged.* Please make plans to attend every online 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. During class, students are expected to conduct themselves in a professional manner. Professionalism includes regular attendance, proper dress on Zoom, participation in class discussions, civil conduct, and ethical behavior, etc.

If a student is consistently late, not engaged in class discussions, etc., 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.

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: 1) state what law/provision of the AICPA code/case applies in the case, 2) apply the law to the facts at hand and 3) 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.

Major Case Presentation:
Each group will be required to make one major group case presentation of a major case assignment. You must have a visual explaining your case (ie. Powerpoint presentation, Prezi presentation, visual flowchart, digital poster, etc.) and each group must provide a case write-up to accompany their presentation. Presentations and the accompanying case write-up will be submitted on D2L the week before final exams. Detailed instructions on the preparation and grading of this presentation will be discussed in class.

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. There will be no exceptions to this policy.

Cell Phones and other Electronic Devices:
Cell phones and all other electronic devices are to be turned off AND put away during online class time. Cell phones may not be used for any purpose during class (not even a calculator). This is mandatory, not a request.
General Student Policies:

Academic Integrity

The Code of Student Conduct and Academic Integrity outlines the prohibited conduct by any student enrolled in a course at SFA. It is the responsibility of all members of all faculty, staff, and students to adhere to and uphold this policy.

Articles IV, VI, and VII of the new Code of Student Conduct and Academic Integrity outline the violations and procedures concerning academic conduct, including cheating, plagiarism, collusion, and misrepresentation. Cheating includes, but is not limited to: (1) Copying from the test paper (or other assignment) of another student, (2) Possession and/or use during a test of materials that are not authorized by the person giving the test, (3) Using, obtaining, or attempting to obtain by any means the whole or any part of a non-administered test, test key, homework solution, or computer program, or using a test that has been administered in prior classes or semesters without permission of the Faculty member, (4) Substituting for another person, or permitting another person to substitute for one’s self, to take a test, (5) Falsifying research data, laboratory reports, and/or other records or academic work offered for credit, (6) Using any sort of unauthorized resources or technology in completion of educational activities.

Plagiarism is the appropriation of material that is attributable in whole or in part to another source or the use of one’s own previous work in another context without citing that it was used previously, without any indication of the original source, including words, ideas, illustrations, structure, computer code, and other expression or media, and presenting that material as one’s own academic work being offered for credit or in conjunction with a program course or degree requirements.

Collusion is the unauthorized collaboration with another person in preparing academic assignments offered for credit or collaboration with another person to commit a violation of any provision of the rules on academic dishonesty, including disclosing and/or distributing the contents of an exam.

Misrepresentation is providing false grades or résumés; providing false or misleading information in an effort to receive a postponement or an extension on a test, quiz, or other assignment for the purpose of obtaining an academic or financial benefit for oneself or another individual or to injure another student academically or financially.

Withheld Grades Semester Grades Policy (5.5)

Ordinarily, at the discretion of the instructor of record and with the approval of the academic chair/director, a grade of WH will be assigned only if the student cannot complete the coursework 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. If students register for the same course in future terms the WH will automatically become an F and will be counted as a repeated course to compute the grade point average. For additional information, go to https://www.sfasu.edu/policies/course-grades-5.5.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 promptly may delay your accommodations. For additional information, go to http://www.sfasu.edu/disabilityservices/.

Student Wellness and Well-Being
SFA values students’ overall well-being, mental health and the role it plays in academic and overall student success. Students may experience stressors that can impact both their academic experience and their personal well-being. These may include academic pressure and challenges associated with relationships, emotional well-being, alcohol and other drugs, identities, finances, etc.

If you are experiencing concerns, seeking help, SFA provides a variety of resources to support students’ mental health and wellness. Many of these resources are free, and all of them are confidential.

On-campus Resources:
The Dean of Students Office (Rusk Building, 3rd floor lobby)
www.sfasu.edu/deanofstudents
936.468.7249
dos@sfasu.edu

SFA Human Services Counseling Clinic Human Services, Room 202
www.sfasu.edu/humanservices/139.asp
936.468.1041

The Health and Wellness Hub “The Hub”
Location: corner of E. College and Raguet St.
To support the health and well-being of every Lumberjack, the Health and Wellness Hub offers comprehensive services that treat the whole person – mind, body and spirit. Services include:
  • Health Services
  • Counseling Services
  • Student Outreach and Support
  • Food Pantry
  • Wellness Coaching
  • Alcohol and Other Drug Education
www.sfasu.edu/thehub
936.468.4008
thehub@sfasu.edu
Crisis Resources:
- Burke 24-hour crisis line: 1.800.392.8343
- National Suicide Crisis Prevention: 9-8-8
- Suicide Prevention Lifeline: 1.800.273.TALK (8255)
- Crisis Text Line: Text HELLO to 741-741

Course Requirements:
- Class Act./Participation/Discussion: 100
- Case Write-ups (Individual): 100
- Independence Quiz: 20
- Major Case Presentation/Write-up (Group): 100
- Mid-Term Exam: 100
- Final Exam: 100
- Total: 520

Grading Scale:
A = 468 – 520
B = 416 – 467
C = 364 – 415
D = 312 – 363
F = below 312
# 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</th>
<th>Reading Assignment</th>
<th>Case Submissions/Presentations</th>
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<tbody>
<tr>
<td>8/29</td>
<td>Introduction – Syllabus&lt;br&gt;Chapter 1 Introduction to Ethics&lt;br&gt;Baseline Photo and Mock Exam in Examsoft is Open</td>
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<tr>
<td>9/05</td>
<td>Chapter 2 Ethical Principles and Reasoning&lt;br&gt;Complete Baseline Photo and Mock Exam in Examsoft</td>
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<td>9/12</td>
<td>Chapter 3 Core Philosophies</td>
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<td>9/19</td>
<td>Chapter 4 Virtue, Justice, and Social Responsibility</td>
<td>Case Writeup 1 due 9/22</td>
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<td>9/26</td>
<td>Chapter 5 Behavioral Ethics: Why People Cheat</td>
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<td>10/03</td>
<td>Chapter 6 Greed, Corruption and Collusion</td>
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<td>10/10</td>
<td>Chapter 7 Fraud and Earnings Management</td>
<td>Case Writeup 2 due 10/06</td>
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<tr>
<td>10/17</td>
<td>MIDTERM EXAM (Proctored Online in Examsoft)</td>
<td>DUE by 9:00 pm</td>
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<td>10/24</td>
<td>Chapter 10 INDEPENDENCE</td>
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<td>10/31</td>
<td>Chapter 8 Discreditable Acts</td>
<td>Independence Quiz due 10/27</td>
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<td>Case Writeup 3 due 11/03</td>
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<td>11/07</td>
<td>Chapter 9 Confidentiality</td>
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<td>11/14</td>
<td>Chapter 11 Conflicts of Interest</td>
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<td>WEEK of 11/20</td>
<td>Thanksgiving Break</td>
<td>Thanksgiving Break</td>
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<tr>
<td>11/27</td>
<td>Major Case Project Write-up and Presentation Slides due by 5pm</td>
<td>DUE: 11/27 by 5pm</td>
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<tr>
<td>11/28</td>
<td>Major Case Presentations</td>
<td>Major Case Presentations</td>
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<td>12/05</td>
<td>Major Case Presentations</td>
<td>Major Case Presentations</td>
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<tr>
<td>12/12 TUESDAY</td>
<td>FINAL EXAM (Proctored Online in Examsoft)</td>
<td>DUE by 9:00 pm</td>
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Updated: 8/16/2023