



ACCK 423 - 110 Accounting Ethics

Fall 2017 rev. 08.25.2017

Texas A&M University-Central Texas

INSTRUCTOR AND CONTACT INFORMATION

Instructor: Anthony L. Fulmore, MSA, MS-HRM, PhD

Office: Founder's Hall room 323

Phone: **Office** (254)501-5840

Cell (254)383-0226 (text only)

Email: afulmore@tamuct.edu preferred email

Office Hours:

Office hours are online and by appointment only.

Mode of instruction and course access:

This course will be taught face to face, (with supplemental materials made available online).

This course uses the A&M-Central Texas Canvas Learning Management System [<https://tamuct.instructure.com>].

Student-instructor interaction:

I am accessible through Canvas Inbox, which I check several times a day during the week and usually once a day on weekends. I will try to get back to you within 24 hours during the week and within 36 hours during the weekend. You may use my TAMUCT email for course related matters. If your concern needs my immediate attention, please text me and you will receive an immediate reply.

Please provide in the subject line of each Canvas Inbox message the course information "ACCK 423 - 110" so that I can identify your class. If you text me on my cell phone, please mention the same information in your text.

Please practice good communication skills. Remember that Canvas communication and Canvas Inbox are communication in proper format. We will practice formal business communication emails so that you will develop good habits. Start out every Canvas message and discussion post with the name of the person you are addressing and close with your name. Utilize spelling and grammar check to help you write better.

911 Cellular:

Emergency Warning System for Texas A&M University – Central Texas

911 Cellular is an emergency notification service that gives Texas A&M University-Central Texas the ability to communicate health and safety emergency information quickly via email, text message, and social media. All students are automatically enrolled in 911 Cellular through

their myCT email account.

Connect at [911Cellular](https://portal.publicsafetycloud.net/Texas-AM-Central/alert-management) [https://portal.publicsafetycloud.net/Texas-AM-Central/alert-management] to change where you receive your alerts or to opt out. By staying enrolled in 911Cellular, university officials can quickly pass on safety-related information, regardless of your location.

COURSE INFORMATION

Course Overview and description:

This course is designed to provide an overview of business ethics in relation to the accounting profession. Ethical reasoning, cognitive processes and ethical decision making along with its effect on corporate governance are discussed.

Course Objective:

Your achievement level for each objective will be measured by your success in completing the assignments and exams. The successful student, upon completion of this course, will be expected to have achieved the following as a result of this course:

- Understand the meaning of ethics and why ethics is important.
- Develop an understanding of various aspects of moral reasoning
- Understand how moral reasoning is used for ethical decision-making.
- Learn the tools and techniques for analyzing ethical situations and using these tools to make ethical decisions including identification of stakeholders, the issues involved, and the process for making an ethical decision.
- Understand the effect of ethics on corporate governance and the accounting profession
- Understand the legal liability issues that accountants face and the impact on professional ethics

Required Reading and Textbook(s):

Mintz, S. M., & Morris, R.E. 3rd Edition. *Ethical Obligations and Decision Making in Accounting*. McGraw Hill (ISBN: 978-0-07-786221-3, ISBN: 0-07-786221-X).

Publication Manual of the American Psychological Association, 6th Edition American Psychological Association Softcover, 272 pages ©2010, ISBN-13 978-1433805615

Texas State Board of Public Accountancy (2009). The Public Accountancy Act, Chapter 901 of the Occupations Code.

<http://www.tsbpa.state.tx.us/./pdffiles/TSBPAACT.pdf>

TSBPA – Rules of Professional Conduct

Texas Administrative Code: Chapter 501 (Title 22, Part 22)

[http://info.sos.state.tx.us/pls/pub/readtac\\$ext.ViewTAC?tac_view=3&ti=22&pt=22](http://info.sos.state.tx.us/pls/pub/readtac$ext.ViewTAC?tac_view=3&ti=22&pt=22)

AICPA Professional Standards: Code of Professional Conduct

<http://www.aicpa.org/research/standards/codeofconduct/pages/default.aspx>

COURSE REQUIREMENTS

We will meet twice a week. The class format will consist of both lecture and class participation. Please be prepared for each class by completing the reading and homework assignments for that day. Your learning experience will be materially enhanced if you participate in class by asking questions, volunteering information, and responding to requests for discussion.

Homework Assignments: 250 points

Homework will be assigned for every chapter to reinforce the ethical concepts. A one-page summary will be collected before the start of each class. Students who do not have assignments prepared before class will have their participation grade reduced by 10 points. No late assignments will be accepted.

Examinations: Exam 1 = 250 points and Exam 2 = 250 points.

Two exams will be given during the semester. The exams will cover specific chapters as we cover the material during the semester. The exams will be like the homework and cases discussed in class. There are **no** make-ups for the two exams

Chapter Cases: 250 points

Each student will be required to write a chapter case analysis for each chapter. The purpose of the case analysis is to engage students in ethical issues pertinent to business and the accounting profession. The case analysis should discuss the ethical dilemma, the effect, and consequences of the ethical act and the outcome of the case. The case analysis should range between 1-2 pages. The document should use a font size of 12 and one-inch margins and be double spaced.

Students are expected to use electronic means such as databases and journal articles to support their findings. Several theories will also be explained throughout the semester, so students are expected to use these theories to support their reasoning and arguments related to the ethical dilemma being researched. Your case analysis must demonstrate a mastery of the basic writing mechanics, be free of grammatical errors and supported by proper references. Please follow APA guidelines when writing the research paper. Wikipedia and Investopedia are not proper academic sources. Therefore academic research articles should be your main source of research support. All case analysis will be submitted through Turnitin, papers more than 15% of originality will not be accepted.

Grading Criteria Rubric and Conversion

Students earn their course grades by completing scheduled assignments; no extra credit assignments are given. To satisfactorily pass this course, students must complete each of the graded items listed below. Failure to submit appropriate documents for scoring in each category will result in a failing grade.

Course Element	Percent of Course Grade
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Case /Homework in Class Discussion			25%
First Exam			25%
Second Exam			25%
Case Analysis			25%
		Total	100%
Grade Equivalents:			
If Grade is Computed Numerically		If Grade is Computed by Letter	
90.0 - 100 %	= A	A =	95%
80.0 - 89.9%	= B	B =	85%
70.0 – 79.9%	= C	C =	75%
60.0 – 69.9%	= D	D =	65%
0 – 59.9%	= F	F =	0%

Posting of Grades

Grades will be posted on the Canvas Grade book (turn-around time for grades to be posted is 7 days).

COURSE OUTLINE AND CALENDAR

Complete Course Calendar

8/28/2017
<u>Chapter 1 Ethical Reasoning</u>
· Overview of Class expectations
· Lecture - Read Chapter 1 on Ethical Reasoning
· <u>Discussion:</u> Answer Cases 1-2, 1-7 and 1-9.
9/11/2017
<u>Chapter 2 Cognitive Processes</u>
· Read Chapter 2
· Read assigned articles (Kohlberg stages of Development, Rest Model, Intensity)
· <u>Discussion:</u> Answer Cases 2-2, 2-6, and 2-7.
9/25/2017
<u>Chapter 3 Ethical Environment and Corporate Governance</u>
· Read Chapter 3
· Read additional assigned readings
· <u>Discussion:</u> Answer Cases 3-1, 3-2, and 3-8

	10/9/2017
<u>Unit 4 AICPA Code of Professional Conduct</u>	
·	Read Chapter 4
·	<u>Discussion:</u> Answer Cases 4-2, 4-4, and 4-6
·	Exam I (Chapters 1- 4)
	10/23/2017
<u>Unit 5 Fraud in Financial Statements</u>	
·	Read Chapter 5
·	<u>Discussion:</u> Answer Cases 5-1, 5-2, and 5-5
	11/6/2017
<u>Unit 6 Legal, Regulatory and Professional Obligations of Auditors</u>	
·	Read Chapter 6
·	<u>Discussion:</u> Answer Cases 6-2, 6-3, and 6-5
	11/13/2017
<u>Unit 7 Earnings Management and Quality of Financial Reporting</u>	
·	Read Chapter 7
·	<u>Discussion:</u> Answer Cases 7-1, 7-3, and 7-5
·	Submit Research Paper
	11/27/2017
<u>Unit 8 Intl Fin. Reporting and Corporate Governance</u>	
·	Read Chapter 8
·	<u>Discussion:</u> Answer Cases 8-2, 8-3, and 8-4
·	Exam II (Chapters 5-8)

Important University Dates:

August 28, Add/Drop/Late Registration begins

August 30, Add/Drop/Late Registration ends, 16-week and 1st 8-week classes

September 1, Priority Deadline to Submit Graduation Application

September 4, Labor Day, CAMPUS CLOSED

September 5, Last day to drop 1st 8-week classes with no record

September 13, Last day to drop 16-week classes with no record

September 22, Last day to drop a 1st 8-week class with a Q or withdraw with a W

October 6, Deadline to submit graduation

October 20, Last day to withdraw from the University (1st 8-week classes WF)

October 23, Add/Drop/Late Registration begins, 2nd 8-week classes

October 26, Add/Drop/Late Registration ends, 2nd 8-week classes
October 30, Last day to drop 2nd 8-week classes with no record
November 10, Veteran's Day
November 10, Last day to drop with a Q or withdraw with a W (16-week classes)
November 17, Last day to drop a 2nd 8-week class with a Q or withdraw with a W
November 23-24, Thanksgiving, CAMPUS CLOSED
December 15, Last day to withdraw from the University (16-week and 2nd 8-week classes)
December 15, Last day to file for Degree Conferral (Registrar's Office)
December 15, Commencement (End of Fall Term)
December 25-January 1, WINTER BREAK

TECHNOLOGY REQUIREMENTS AND SUPPORT

Technology Requirements.

This course will use the A&M-Central Texas Instructure Canvas learning management system. Logon to A&M-Central Texas Canvas [<https://tamuct.instructure.com>].

Username: Your MyCT username (xx123 or everything before the "@" in your MyCT e-mail address)

Password: Your MyCT password

Technology Support.

For log-in problems, students should contact Help Desk Central.

24 hours a day, 7 days a week:

Email: helpdesk@tamu.edu

Phone: (254) 519-5466

[Web Chat](http://hdc.tamu.edu): [<http://hdc.tamu.edu>]

Please let the support technician know you are an A&M-Central Texas student.

For issues with **Canvas**, select "chat with Canvas support," submit a support request to Canvas Tier 1, or call the Canvas support line: 1-844-757-0953, links to all are found inside of Canvas using the "Help" link.

For issues related to course content and requirements, contact your instructor.

UNIVERSITY RESOURCES, PROCEDURES, AND GUIDELINES

Drop Policy.

If you discover that you need to drop this class, you must complete a [Drop Request Form](https://www.tamuct.edu/registrar/docs/Drop_Request_Form.pdf) [https://www.tamuct.edu/registrar/docs/Drop_Request_Form.pdf].

Professors cannot drop students; this is always the responsibility of the student. The Registrar's Office will provide a deadline on the University Calendar for which the form must be completed, signed and returned. Once you return the signed form to the Registrar's Office, you must go into Warrior Web and confirm that you are no longer enrolled. If you still show as enrolled, FOLLOW-UP with the Registrar's Office immediately. You are to attend class until the procedure is complete to avoid penalty for absence. Should you miss the drop deadline or fail to follow the procedure, you will receive an F in the course, which may affect your financial aid and/or VA educational benefits.

Academic Integrity.

Texas A&M University -Central Texas values the integrity of the academic enterprise and strives for the highest standards of academic conduct. A&M-Central Texas expects its students, faculty, and staff to support the adherence to high standards of personal and scholarly conduct to preserve the honor and integrity of the creative community. Academic integrity is defined as a commitment to honesty, trust, fairness, respect, and responsibility. Any deviation by students from this expectation may result in a failing grade for the assignment and potentially a failing grade for the course. Academic misconduct is any act that improperly affects a true and honest evaluation of a student's academic performance and includes, but is not limited to, cheating on an examination or other academic work, plagiarism and improper citation of sources, using another student's work, collusion, and the abuse of resource materials. All academic misconduct concerns will be reported to the university's Office of Student Conduct. Ignorance of the university's standards and expectations is never an excuse to act with a lack of integrity. When in doubt on collaboration, citation, or any issue, please contact your instructor before taking a course of action.

Academic Accommodations.

At Texas A&M University-Central Texas, we value an inclusive learning environment where every student has an equal chance to succeed and has the right to a barrier free education. The Department of Access and Inclusion is responsible for ensuring that students with a disability receive equal access to the University's programs, services and activities. If you believe you have a disability requiring reasonable accommodations please contact the Department of Access and Inclusion at (254) 501-5831. Any information you provide is private and confidential and will be treated as such.

For more information please visit our [Access & Inclusion](https://www.tamuct.edu/student-affairs/access-inclusion.html) webpage [https://www.tamuct.edu/student-affairs/access-inclusion.html].

Texas A&M University-Central Texas supports students who are pregnant and/or parenting. In accordance with requirements of Title IX and guidance from US Department of Education's Office of Civil Rights, the Dean of Student Affairs' Office can assist students who are pregnant and/or parenting in seeking accommodations related to pregnancy and/or parenting. For more information, please visit <https://www.tamuct.departments/index.php>. Students may also contact the institution's Title IX Coordinator. If you would like to read more about these [requirements and guidelines online](#), please visit the website [http://www2.ed.gov/about/offices/list/ocr/docs/pregnancy.pdf].

Tutoring.

Tutoring is available to all A&M-Central Texas students, both on-campus and online. On-campus subjects tutored include Accounting, Advanced Math, Biology, Finance, Statistics, Mathematics, and Study Skills. Tutors are available at the Tutoring Center in Warrior Hall, Suite 111.

If you have a question regarding tutor schedules, need to schedule a tutoring session, are interested in becoming a tutor, or any other question, contact Academic Support Programs at 254-519-5796, or by emailing Larry Davis at lmDavis@tamuct.edu.

Chat live with a tutor 24/7 for almost any subject on your computer! Tutor.com is an online

tutoring platform that enables A&M-Central Texas students to log-in and receive FREE online tutoring and writing support. This tool provides tutoring in over forty subject areas. Access Tutor.com through Canvas.

The University Writing Center.

Located in 416 Warrior Hall, the University Writing Center (UWC) at Texas A&M University-Central Texas is a free workspace open to all TAMUCT students from 10am-5pm Monday-Thursday with satellite hours in the University Library on Mondays from 6:00-9:00pm. Students may arrange a one-on-one session with a trained and experienced writing tutor by visiting the UWC during normal operating hours (both half-hour and hour sessions are available) or by making an appointment via [WOnline](https://tamuct.mywconline.com/) [https://tamuct.mywconline.com/]. In addition, you can email Dr. Bruce Bowles Jr. at bruce.bowles@tamuct.edu to schedule an online tutoring session. Tutors are prepared to help writers of all levels and abilities at any stage of the writing process. While tutors will not write, edit, or grade papers, they will assist students in developing more effective composing practices. By providing a practice audience for students' ideas and writing, our tutors highlight the ways in which they read and interpret students' texts, offering guidance and support throughout the various stages of the writing process. In addition, students may work independently in the UWC by checking out a laptop that runs the Microsoft Office suite and connects to WIFI, or by consulting our resources on writing, including all of the relevant style guides. Whether you need help brainstorming ideas, organizing an essay, proofreading, understanding proper citation practices, or just want a quiet place to work, the University Writing Center is here to help!

If you have any questions about the University Writing Center, please do not hesitate to contact Dr. Bruce Bowles Jr. at bruce.bowles@tamuct.edu.

University Library.

The University Library provides many services in support of research across campus and at a distance. We offer over 200 electronic databases containing approximately 250,000 eBooks and 82,000 journals, in addition to the 72,000 items in our print collection, which can be mailed to students who live more than 50 miles from campus. Research guides for each subject taught at A&M-Central Texas are available through our website to help students navigate these resources. On-campus, the library offers technology including cameras, laptops, microphones, webcams, and digital sound recorders.

Research assistance from a librarian is also available twenty-four hours a day through our online chat service, and at the reference desk when the library is open. Research sessions can be scheduled for more comprehensive assistance, and may take place on Skype or in-person at the library. Assistance may cover many topics, including how to find articles in peer-reviewed journals, how to cite resources, and how to piece together research for written assignments.

Our 27,000-square-foot facility on the A&M-Central Texas main campus includes student lounges, private study rooms, group work spaces, computer labs, family areas suitable for all ages, and many other features. Services such as interlibrary loan, TexShare, binding, and laminating are available. The library frequently offers workshops, tours, readings, and other events. For more information, please visit our [Library website](https://tamuct.libguides.com/) [https://tamuct.libguides.com/].

OPTIONAL POLICY STATEMENTS:**A Note about Sexual Violence at A&M-Central Texas**

Sexual violence is a serious safety, social justice, and public health issue. The university offers support for anyone struggling with these issues. University faculty are mandated reporters, so if someone discloses that they were sexually assaulted (or a victim of Domestic/Dating Violence or Stalking) while a student at TAMUCT, faculty members are required to inform the Title IX Office. If you want to discuss any of these issues confidentially, you can do so through Student Counseling (254-501-5955) located on the second floor of Warrior Hall (207L).

Sexual violence can occur on our campus because predators often feel emboldened, and victims often feel silenced or shamed. It is incumbent on ALL of us to find ways to actively create environments that tell predators we don't agree with their behaviors and tell survivors we will support them. Your actions matter. Don't be a bystander; be an agent of change. For additional information on campus policy and resources visit the [Title IX webpage](https://www.tamuct.edu/departments/compliance/titleix.php) [https://www.tamuct.edu/departments/compliance/titleix.php].

INSTRUCTOR POLICIES.

Professional level writing and communication are critical skills in the business world. This standard should be displayed in all assignments for this class. All communications, both to the Professor and student colleagues should be kept professional, including Discussion Board postings and email correspondence. For written assignments, all work should be proofread, free of grammatical errors, include proper citations, and be in accordance with American Psychological Association (APA) standards.

NOTE #1: There is NO EXTRA CREDIT assignments available for this course.

NOTE #2: Requests for Incomplete Grades: Incompletes will only be given in emergency or other extreme circumstances. Any request for an incomplete grade in this course must be approved by the professor prior to the last week of classes. Where possible, requests should be submitted in written form and must include an address and/or telephone number where you may be contacted throughout the following semester. For a request of an incomplete grade to be considered, at least two-thirds of the course work have to be completed. Finally, approval of an incomplete is up to the department chair.

NOTE #3: Questions concerning one's grade on a particular task (e.g., test, case) This should be resolved within one week after receiving the graded material. There will not be reviewing of previously graded material at the end of the semester.

NOTE #4: Late Submissions/Resubmissions You have a period of 7 days each week to complete and submit the weekly assignments. Make sure to plan your time wisely and avoid last minute submissions since no late assignments will be accepted. All assignments must be turned in by the due date unless an extension has been granted. **EXTENSIONS ON ASSIGNMENTS WILL BE CONSIDERED ONLY IF THEY ARE REQUESTED AT LEAST 48 HOURS BEFORE THE DUE DATE OF THE ASSIGNMENT UNDER QUESTION.** After the fact extensions will not be granted, so if you are sick and you know you will not be able to take a test or submit an assignment on the set due date, make sure to contact me at least 48 hours in advance.

NOTE #5: Changes to Syllabus A syllabus serves as an instructional and study planning document for both faculty and students. Although every effort will be taken to complete the semester according to the syllabus, it may become necessary to make certain changes to better facilitate the academic environment. In such an event, changes will be notified via an announcement in the course. Changes may be made within the last two weeks of the semester only in exceptional circumstances.

Copyright Notice.

Students should assume that all course material is copyrighted by the respective author(s). Reproduction of course material is prohibited without consent by the author and/or course instructor. Violation of copyright is against the law and Texas A&M University-Central Texas' Code of Academic Honesty. All alleged violations will be reported to the Office of Student Conduct.

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