



**ACCT 5340 - 110 Ethics in Accounting**

Spring 2018 rev. 12.08.2017

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:**

Tuesday and Thursday 1500 – 1700 or by appointment.

**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 “ACCT 5340 - 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 the 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

911Cellular 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 about 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. 4<sup>th</sup> Edition. *Ethical Obligations and Decision Making in Accounting*. McGraw Hill (ISBN: 978-1-259-54347-0).

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/.pdf/files/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**

**Evaluation:** Evaluation consists of an analysis of reports and presentations, research papers, homework assignments (short papers), examinations, and class participation (including discussion questions).

**Homework:** Assigned homework must be typed and submitted by the due date and time. There may be additional readings and homework assignments made during the semester.

**Class Participation:** Each student is expected to demonstrate his or her mastery of the covered material by attending class, responding to discussion board questions and offering feedback.

**Exams:** There will be two exams. Exams will cover topics identified, cases, class discussions, and other material.

### **Research Papers (2):**

#### **Paper: 1**

##### **Part I**

For any twelve-month period, summarize enforcement actions taken by The Texas State Board of Public Accountancy. For each action, list the respondent's name, date of action, rule and act violation (by section number) and a brief description of the violation (i.e., fraud, failure to file income taxes, CPE violation, etc.). Prepare a spreadsheet summarizing the cases and write no more than five pages discussing your impressions of the cases and TSBPA action.

##### **Part II**

What enforcement actions did the Texas State Board of Public Accountancy take against Auditors involved with the Enron scandal? Identify each and provide disciplinary information. Limit your discussion to one paragraph per individual.

#### **Paper 2:**

Write a paper involving Accounting and business moral dilemmas. The paper should not exceed ten pages (double-spaced) by APA guidelines.

### **Group cases (3):**

In an attempt to make the classroom material relate to the "real" world, students must gather

information, write a paper, and present to the class regarding current Business Ethics for Accountants as required. This requirement is an individual/group project. The group will turn in a weekly paper not to exceed five pages (not including cover page and references) in length summarizing recent allegations of ethical lapses by accountants or business persons (including not for profit and government employees). Groups must discuss the allegation(s), the impact to the entity or society, recommendations for earlier discovery, prevention, and enforcement information. One team member will present summary information to the class. The double-spaced paper must be prepared using the APA <American Psychological Association> format. You are encouraged to use publications like The Journal of Accountancy, The Wall Street Journal (articles of a minimum length of 20 column inches), Fortune, Internal Auditor, Harvard Business Review, Managerial Accounting, Journal of Business Ethics, etc. Most weeks, class time will be available to work in groups on the weekly project.

You will be given a grade based on your presentation skill and content. The group will be assigned a group grade (part of the expanded competencies grade) by the case and the basis of an evaluation of your performance within the group. With instructor consent, cases may be done individually.

### **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.

#### **Point are earned as follows:**

Homework	9%
Participation	9%
Group cases	16%
Research papers	16%
Exams	50%
<b>Total</b>	<b>100%</b>

#### **The final semester grades for the course will be based on the following scale:**

A 90-100%	
B 80-89%	
C 70-79%	
D 60-69%	
F Below 60%	

## 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

<b>ACCT 5340-110 Assignment Schedule</b> (Unless otherwise indicated, Cases are due by the beginning of the assigned class meeting. Do not turn in class discussion questions. However, be prepared to answer when called upon).			
Date	Topic	Class Discussion Questions	Cases <i>Place in the Dropbox on eCollege</i>
16-Jan	Course Introduction Ch 1 –Ethical Reasoning: Implications for Accounting	End of chapter Questions	Odd numbered cases
23-Jan	Ch 2 – Accountants Ethical Decision Process and Professional Judgment PAA: Subchapters A, B, C, & D	End of chapter Questions	Even numbered cases
30-Jan	Ch 3 – Corporate Governance and Ethical Management Group Presentations	End of chapter Questions	Odd numbered cases
6-Feb	Ch 3 – Corporate Governance and Ethical Management Group Presentations	End of chapter Questions	Odd numbered cases
13-Feb	Ch 4 – AICPA Code of Professional Conduct PAA: Subchapters E, F, & G Group Presentations	End of chapter Questions	Even numbered cases
20-Feb	<b>Exam I (Chap 1-3) PAA Subchapter A-D</b>		
27-Feb	Ch 4 – AICPA Code of Professional Conduct Group Presentations	End of chapter Questions	Even numbered cases
6-Mar	Ch 5 – Audit Responsibilities and Accounting Fraud Group Presentations	End of chapter Questions	Odd numbered cases
13-Mar	<b>SPRING BREAK</b>		
20-Mar	Ch 6 – Legal and Regulatory Obligations in an Ethical Framework Group Presentations	End of chapter Questions	Even numbered cases
27-Mar	Ch 6 – Legal and Regulatory Obligations in an Ethical Framework	End of chapter Questions	Even numbered cases

	Group Presentations PAA: Subchapters H, I, J, K		
3-Apr	Ch 7 – Earnings Management and the Quality of Financial Reporting Group Presentations	End of chapter Questions	Odd numbered cases
10-Apr	Ch 7 – Earnings Management and the Quality of Financial Reporting PAA: Subchapters L, M, and appendix Group Presentations	End of chapter Questions	Odd numbered cases
17-Apr	Ch 8 –International Financial Reporting: Ethics and Corporate Governance Considerations Group Presentations	End of chapter Questions	Even numbered cases
24-Apr	<b>Course wrap up Research Paper Due</b>		<b>Research Papers Due</b>
1-May	<b>Exam II – Chapters 4-7 &amp; PAA</b>		

### **Important University Dates:**

#### **January 2018**

January 2, (Tuesday) Winter Break Ends

January 2, (Tuesday) Priority Deadline for Admissions applications

January 5, (Friday) VA Certification Request Priority Deadline

January 11, (Thursday) Convocation

January 12, (Friday) Tuition and Fee payment deadline (16 week & 1st 8 week)

January 15, (Monday) Martin L. King Jr. Day

January 16, (Tuesday) ADD/DROP/LATE REGISTRATION BEGINS (\$25 fee assessed for late registrants) (16 week & 1st 8 week)

January 16, (Tuesday) Classes Begins

January 18, (Thursday) ADD/DROP/LATE REGISTRATION ENDS (16 week & 1st 8 week)

January 23, (Tuesday) Last day to drop 1st 8-week classes with no record

January 31, (Wednesday) Last day to drop 16 week classes with no record

#### **February 2018**

February 2, (Friday) Priority Deadline to Submit Graduation Application

February 9, (Friday) Last day to drop a 1st 8-week class with a Q or withdraw with a W

February 15, (Thursday) Last day to apply for Clinical Teaching

February 23, (Friday) Student End of Course Survey Opens (1st 8-Week Classes)

#### **March 2018**

March 1, (Thursday) Deadline to submit application to Teacher Education Program

March 2, (Thursday) Deadline to Submit Graduation Application for Ceremony Participation

March 9, (Friday) 1st 8 week classes end

March 9, (Friday) Deadline for Admissions applications

March 11, (Sunday) Student End of Course Survey Closes (1st 8-Week Classes)

March 12, (Monday) Spring Break Begins

March 12, (Monday) 1st 8-week grades from faculty due by 3pm  
March 15, (Thursday) Tuition and Fee Payment Deadline (2nd 8-week classes)  
March 16, (Friday) Spring Break Ends  
March 19, (Monday) 2nd 8 week begins  
March 19, (Monday) Summer Advising Starts  
March 19, (Monday) Class Schedule Published  
March 19, (Monday) ADD/DROP/LATE REGISTRATION BEGINS (\$25 fee assessed for late registrants) (2nd 8-week classes)  
March 21, (Wednesday) ADD/DROP/LATE REGISTRATION ENDS (2nd 8-week classes)  
March 27, (Tuesday) Last day to drop 2nd 8-week classes with no record  
March 30, (Friday) Last day to drop a 16-week course with a Q or withdraw with a W

### **April 2018**

April 1, (Sunday) GRE/GMAT scores due to Office of Graduate Studies  
April 2, (Monday) Scholarship Deadline  
April 2, (Monday) Registration begins  
April 5, (Thursday) Priority Deadline for International Student Admission Applications  
April 13, (Friday) Last day to drop a 2nd 8-week class with a Q or withdraw with a W\*  
April 13, (Friday) Deadline for submission of final committee-edited theses with committee approval signatures to Office of Graduate Studies  
April 27, (Friday) Student End of Course Survey Opens (16 Week and 2nd 8-Week Classes)

### **May 2018**

May 7-11, Finals Week  
May 11, (Friday) Last day to file for Degree Conferral (Registrar's Office)(\$20 Late Application Fee applies)  
May 11, (Friday) Spring Term Ends  
May 11, (Friday) Last day to withdraw from the university (16 week and 2nd 8 week classes)  
May 11, (Friday) Last day to apply for \$1000 Tuition Rebate for Spring graduation (5pm)  
May 12, (Saturday) Commencement Ceremony Bell County Expo Center 7:00 p.m.  
May 13, (Sunday) Student End of Course Survey Closes (16 Week and 2nd 8-Week Classes)  
May 14, (Monday) Minimester begins  
May 15, (Tuesday) Last Day to clear Thesis Office  
May 5, (Tuesday) Final grades due from faculty by 3pm (16 week & 2nd 8 week)  
May 21, (Monday) Priority Deadline for Admissions applications  
May 25, (Friday) VA Certification Request Priority Deadline  
May 28, (Monday) Memorial Day

## **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

### **Canvas Support**

Use the Canvas Help link, located at the bottom of the left-hand menu, for issues with Canvas. You can select “Chat with Canvas Support,” submit a support request through “Report a Problem,” or call the Canvas support line: 1-844-757-0953.

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

### **Other Technology Support**

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

24 hours a day, 7 days a week:

Email: [helpdesk@tamu.edu](mailto: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.*

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## **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 Academic 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](https://www2.ed.gov/about/offices/list/ocr/docs/pregnancy.pdf), please visit the website [http://www2.ed.gov/about/offices/list/ocr/docs/pregnancy.pdf].

Title IX of the Education Amendments Act of 1972 prohibits discrimination on the basis of sex and gender – including pregnancy, parenting, and all related conditions. A&M-Central Texas is able to provide flexible and individualized reasonable accommodation to pregnant and parenting students. All pregnant and parenting students should contact the Division of Student Affairs at 254-501-5909 to seek out assistance. Students may also contact the University's Title IX Coordinator.

### **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 Dr. DeEadra Albert-Green at [deeadra.albertgreen@tamuct.edu](mailto:deeadra.albertgreen@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.

**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 Monday-Thursday 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 [WCOOnline](#) at [<https://tamuct.mywconline.com/>]. In addition, you can email Dr. Bruce Bowles Jr. at [bruce.bowles@tamuct.edu](mailto: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](mailto: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/].

### **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.**

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