



TEXAS A&M  
UNIVERSITY  
CENTRAL TEXAS

COLLEGE of BUSINESS ADMINISTRATION

## ACCT 5340 - 110 Ethics in Accounting (10020)

Spring 2022

Texas A&M University-Central Texas

### COURSE DATES, MODALITY, AND LOCATION

**Course Dates:** Jan. 18 – 10 May 13

**Mode of instruction and course access:** This course meets online materials made available online through the A&M-Central Texas Canvas Learning Management System [<https://tamuct.instructure.com/>].

### INSTRUCTOR AND CONTACT INFORMATION

**Instructor:** Dr. Robert Tennant

**Office:** Founder's Hall room 323

**Email:** [rtennant@tamuct.edu](mailto:rtennant@tamuct.edu) (preferred email)

**Office Hours:** Office hours are online and by appointment only.

### 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 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.

### Emergency Warning System for Texas A&M University-Central Texas

**SAFEZONE.** SafeZone provides a public safety application that gives you the ability to call for help with the push of a button. It also provides Texas A&M University-Central Texas the ability to communicate emergency information quickly via push notifications, email, and text messages. All students automatically receive email and text messages via their myCT accounts.

Downloading SafeZone allows access to push notifications and enables you to connect directly for help through the app.

### 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):**

1. Mintz, S. M., & Morris, R.E. 5<sup>th</sup> Edition. *Ethical Obligations and Decision Making in Accounting*. McGraw Hill (ISBN: 978-1-259-54347-0).

### **Recommended Reading and Textbook(s):**

2. Machi, L. A, 3<sup>rd</sup> Edition. *Literature Review*. Sage/Corwin (ISBN 9781506336244)
3. Publication Manual of the American Psychological Association, 6th Edition American Psychological Association Softcover, 272 pages ©2010, ISBN-13 978-1433805615

## **COURSE REQUIREMENTS**

### **Chapter Summary Papers**

Each chapter, the student will be required choose one topic from the chapter and perform a literature review using the top 40 accounting journals (not including the top five practitioner journals) identified in Hasselback et al. 2012, “Benchmarking the Research Productivity of Accounting Doctorates,” (*Issues in Accounting Education*). This review should include at least 4 but no more than 7 articles from the past 5 years. In a written summary of approximately 1,000

words (roughly about 2 double-spaced pages, not including references page(s) in APA format, Times Roman 12-point font), the student should discuss the literature, identify theories used, present key findings, and provide at least 5 questions for future research.

**Individual PowerPoint Presentations**

Each chapter, the student will be required develop a PowerPoint presentation of his/her chapter summary papers.

**Research Question Summary**

At the end of the semester, each student must submit a write-up discussing the literature related to a research question or series of linked research questions identified as part of the chapter summary papers. This summary should discuss the literature, identify the gap, and discuss the research question(s). The summary should be approximately 500 words.

**Exam**

There will be one comprehensive exam. The exam will cover topics identified, cases, class discussions, and other material.

**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	
Chapter Summary Papers			35%
PowerPoint Presentations			25%
Research Question Summary			15%
Two Exams			30%
		Total	100%
<b>Grade Equivalents:</b>			
<b>If Grade is Computed Numerically</b>		<b>If Grade is Computed by Letter</b>	
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%

\*Please Note: 89.999 <> 90. Thus, it is a B

## 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>Class Number</b>	<b>Date</b>	<b>Readings</b>
1	18-Jan	Chapter 1 Ethical Reasoning
2	24-Jan	
3	31-Jan	Chapter 2 Cognitive Processes
4	3-Feb	
5	10-Feb	Chapter 3 Ethical Environment and Corporate Governance
6	17-Feb	
7	24-Feb	Unit 4 AICPA Code of Professional Conduct
8	2-Mar	
-	9-Mar	Unit 5 Fraud in Financial Statements
9	16-Mar	<b>Spring Break</b>
10	23-Mar	<i>Test 1</i>
11	30-Mar	Unit 6 Legal, Regulatory and Professional Obligations of Auditors
12	6-Apr	
13	13-Apr	Unit 7 Earnings Management and Quality of Financial Reporting
14	20-Apr	
15	27-Apr	Unit 8 Intl Fin. Reporting and Corporate Governance
16	4-May	<i>Final Exam</i>

## **Important University Dates:**

<https://www.tamuct.edu/registrar/academic-calendar.html>

## **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](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**

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#### **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](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.

For more [information regarding the Student Conduct process](#),

[<https://tamuct.campuslabs.com/engage/organization/tamuct-student-conduct-panel>]. If you know of potential honor violations by other students, you may [submit a report](https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout_id=0), [[https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout\\_id=0](https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout_id=0)].

### **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 Office 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 Office of Access and Inclusion at (254) 519-5797. 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) web page [<https://www.tamuct.edu/student-affairs/access-inclusion.html>].

### **Important information for Pregnant and/or Parenting Students.**

Texas A&M University-Central Texas supports students who are pregnant and/or parenting. In accordance with requirements of Title IX and related 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. Students should seek out assistance as early in the pregnancy as possible. For more information, please visit the [Student Affairs](https://www.tamuct.edu/student-affairs/index.html) web page [<https://www.tamuct.edu/student-affairs/index.html>]. Students may also contact the institution's Title IX Coordinator. If you would like to read more about these [requirements and guidelines](http://www2.ed.gov/about/offices/list/ocr/docs/pregnancy.pdf) online, 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 Associate Dean in 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 virtually and in-person. Student success coaching is available online upon request.

If you have a question, are interested in becoming a tutor, or in need of success coaching contact the Warrior Center for Student Success, Equity and Inclusion at (254) 501-5836, visit the Warrior Center at 212 Warrior Hall, or by emailing [WarriorCenter@tamuct.edu](mailto:WarriorCenter@tamuct.edu).

To schedule tutoring sessions and view tutor availability, please visit [Tutor Matching Services](https://tutormatchingservice.com/TAMUCT) [<https://tutormatchingservice.com/TAMUCT>] or visit the Tutoring Center in 111 Warrior Hall.

Chat live with a remote tutor 24/7 for almost any subject from on your computer! Tutor.com is an online tutoring platform that enables A&M-Central Texas students to log in and receive online tutoring support at no additional cost. This tool provides tutoring in over 40 subject

areas except writing support. Access Tutor.com through Canvas.

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### **University Writing Center.**

Located in Warrior Hall 416, the University Writing Center (UWC) at Texas A&M University–Central Texas (TAMUCT) is a free workspace open to all TAMUCT students from 10:00 a.m.-5:00 p.m. Monday thru Thursday with satellite hours in the University Library Monday thru Thursday from 6:00-9:00 p.m. This semester, the UWC is also offering online only hours from 12:00-3:00 p.m. on Saturdays.

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 UWC is here to help!

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](#). In addition, you can email Dr. Bruce Bowles Jr. at [bruce.bowles@tamuct.edu](mailto:bruce.bowles@tamuct.edu) if you have any questions about the UWC and/or need any assistance with scheduling.

### **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 85,000 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 24 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](http://tamuct.libguides.com/index) [http://tamuct.libguides.com/index].

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## **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 is mandated reporters, so if someone discloses that he or she 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 do not 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 by American Psychological Association (APA) standards.

**NOTE #1:** There are 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. The professor must approve any request for an incomplete grade in this course before the last week of classes. Where possible, requests should be submitted in written form and must include an address and telephone number where you may be contacted throughout the following semester. For a request for an incomplete grade to be considered, at least two-thirds of the coursework has 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 specific changes to facilitate the academic environment better. 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 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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