

# Course Syllabus

Revised 8/26/17

<b>COURSE TITLE:</b>	ACC 2226 Accounting Ethics
<b>DESCRIPTION:</b>	This course introduces students to moral values and judgments as they apply to accountants. The course examines the professional ethics standards within the accounting profession including the AICPA code of professional conduct, the IMA statement of ethical practice, and the California Board of Accountancy rules of conduct. The course also takes an in-depth look at recent corporate accounting scandals and discuss the lessons learned from those scandals as well as rules and regulations that resulted from them.
<b>PREREQUISITES:</b>	BUS2204 Intermediate II
<b>SEMESTER:</b>	Fall 2017
<b>COURSE START:</b>	August 28, 2017
<b>CLASS HOURS:</b>	Online
<b>COURSE MATERIAL:</b>	Ethical Obligations and Decision-Making in Accounting: Text and Cases (by Steven Mintz and Roselyn Morris) Publisher: McGraw-Hill Education; 4 edition (February 4th, 2016) ISBN-10: 1259543471 ISBN-13: 978-1259543470
<b>INSTRUCTOR:</b>	Sean Bowman, CPA, MPA, CIA, CFE, CAMS
<b>E MAIL:</b>	sbowman@ndnu.edu
<b>OFFICE HOURS:</b>	Online

**ACADEMIC HONESTY:** Academic honesty is a cornerstone of our values at NDNU. If any words or ideas used in an assignment submission do not represent your original words or ideas, you must cite all relevant sources and make clear the extent to which such sources were used. Words or ideas that require citation include, but are not limited to, all hard copy or electronic publications, whether copyrighted or not, and all verbal or visual communication when the content of such communication clearly originates from an identifiable source. Consult the NDNU Student Handbook regarding consequences of misrepresenting your work.

**PRIVACY and CONFIDENTIALITY:** One of the highlights of the NDNU academic experience is that students often use real-world examples from their organizations in class discussions and in their written work. However, it is imperative that students not share information that is confidential, privileged, or proprietary in nature. Students must be mindful of any contracts they have agreed to with their companies. This would be especially true for an audit course.

**LEARNING and OTHER DISABILITIES:** If you have a learning disability or other circumstance that requires accommodations in this class, you must bring it to the attention of Disability Services to arrange for possible accommodations. Disability Services has recently become part of Counseling, Health, and Disability Services, located in New Hall E18 and New Hall E19. The main number for Counseling, Health and Disability Services is 650-508-3714. The Disability Services Specialist may be contacted directly at 650-508-3670.

**SYLLABUS UPDATES:** Refer to this syllabus for course assignments. However, the course syllabus and schedule are subject to change in the event of extenuating circumstances. You will be notified of any changes made to the syllabus. In all circumstances University policies will be strictly adhered to.

**WRITTEN ASSIGNMENTS:** The School of Business and Management requires the use of the American Psychology Association (APA) publication guidelines as a standard for all papers.

**INSTRUCTOR ASSISTANCE:** I respond well within 24 hours to all email messages and Moodle forum postings. If I do not respond to your message within 24 hours (except for weekends, starting noon on Friday), please resend your email message. DO NOT rely on weekend help, even if most deadlines are set

## Course Syllabus

for **Saturday** at 11:00pm. Each week runs from Monday through Friday, with a FRIDAY at NOON cut-off time. Any questions posted after noon on Fridays may not get a response or not until the following working day (usually Monday of the following week), which may not help you. Plan your work accordingly.

EXTRA CREDIT: None specified, though the opportunity to introduce it will be at the discretion of the instructor.

COURSE STRUCTURE: Each week a new folder will open within Moodle. Within the folder you will find a subfolder entitled "Online Classroom". The weekly "Online Classroom" will provide you with detailed instructions on what tasks need to be completed by the end of the week.

DISCUSSION QUESTIONS: There will be gradable discussion questions. The details concerning these discussion questions will be available in the Moodle platform in the week that they are due. If the weekly discussion forum requires a response to a fellow classmate, the initial response needs to be made by end-of-day Thursday to receive full credit for that discussion assignment. 5 points will be subtracted if the initial post is not made by end-of-day Thursday. The grading rubric for discussion forums is posted below. The quality of the postings will be taken into consideration into the assessment (see rubric). Postings where little effort is shown will not earn all the available points.

### Discussion Grading Rubric

Points	100%	50%	20%	0
Accuracy of language	Mainly correct	Can understand but with few errors	Contains multiple documentation errors	No Posting
Relevance of content	Post covers most of the points required	A few points related to the question	Posts topics which do not relate to the discussion content; makes short or irrelevant remarks.	No Posting
Appropriateness of style	Appropriate comments: thoughtful, reflective, and respectful of other's postings.	Acceptable style	Seems indifferent. Does not observe proper online etiquette	No Posting

Your discussion score will be an average of the three criteria

EXAMS/GRADING POLICY: Exams will consist of multiple choice questions, short answer questions, essays and short problems. There will be NO MAKE UP EXAMS given for any reason. If for an EMERGENCY reason you must miss an exam, the instructor must be notified BEFORE the scheduled exam or a grade of zero will be assigned. For the homework assignments, late work is not accepted for grading.

Your grade will be determined on the basis of the number of cumulative points scored on quizzes, exams, projects, and class participation. The points will be weighted as follows:

Assignment	Points
Final Exam	25% = 250 points
Midterm Examination #1	17% = 170 points
Midterm Examination #2	15% = 150 points
Discussions	19.5% = 195 points (13 discussions at 15 points)
Homework	22% = 220 points (11 assignments at 20 points each)
Introduction	1.5% = 15 points
<b>Total points</b>	<b>100% = 1000 points</b>

## GRADE CONVERSION AS % OF POINTS EARNED:

A+	100-97	A	96-94	A-	93-90	
B+	89-87	B	86-84	B-	83-80	
C+	79-77	C	76-74	C-	73-70	
D+	69-67	D	66-64	D-	63-60	F 59 or <

## PROGRAM LEARNING OUTCOMES

- 1 Students will learn the tools and methods to be able to evaluate business and organizational performance from both internal and external perspectives.
- 2 Students will learn to be ethical leaders in a business and will understand and learn how to adhere to ethical codes of conduct for accountants.
- 3 Students will be able to demonstrate written and oral communication competencies that support effectiveness of business operations.
- 4 Students will be able to evaluate the effective use of accounting technology in an organization to drive the functional and organizational performance.
- 5 Students will be able to develop comprehensive solutions to business problems by synthesizing and evaluating information using qualitative and quantitative analytical reasoning.

## Core Learning Objectives:

After successful completion of this course, students will:

1. Understand ethical concepts and why ethics are critical for students to learn (PLO 2)
2. Learn the tools and techniques for analyzing ethical situations and making ethical decisions (PLO 1, PLO 2)
3. Learn the accounting code of professional ethics disseminated by the AICPA, IMA, IIA, and other major Accounting organizations (PLO 2, PLO 5))
4. Learn about regulatory obligations, rules of conduct for accountants, and the California ethics exam for CPA certification. (PLO 1)

# Course Syllabus

## ACCT 2226 Accounting Ethics

(Fall 2017 Online)

Note: Dates are approximate and are subject to change; Exam dates are approximate. Details for exams will be provided in Moodle. Most deadlines are 11pm on **Saturdays** however review the weekly lesson in Moodle for details.

Week	Beg. End	Covered Chapter	Homework	HW Points	Discussion	Disc. Points	Exam
1	8/28-9/2	Chapter 1 – Ethical Reasoning: Implications for Accounting			Introduction assignment Discussion assignment	15 15	
2	9/3-9/9	Chapter 1 – Ethical Reasoning: Implications for Accounting	Homework Assignment	20	Discussion assignment	15	
3	9/10-9/16	Chapter 2 – Cognitive Processes and Ethical Decision Making in Accounting	Homework Assignment	20	Discussion assignment	15	
4	9/17-9/23	Chapter 3 - Organizational Ethics and Corporate Governance	Homework Assignment	20	Discussion assignment	15	
5	9/24-9/30	Chapter 3 - Organizational Ethics and Corporate Governance	Homework Assignment	20	Discussion assignment	15	
6	10/1-10/7	Midterm #1 – Covers Chapter 1 to 3					170
7	10/8-10/14	Chapter 4 – Ethics and Professional Judgment in Accounting	Homework Assignment	20	Discussion assignment	15	
8	10/15-	Chapter 4 –	Homework	20	Discussion	15	

## Course Syllabus

	10/21	Ethics and Professional Judgment in Accounting	Assignment		assignment		
9	10/22-10/28	Chapter 5 – Fraud in the Financial Statements and Auditor Responsibility	Homework Assignment	20	Discussion assignment	15	
10	10/29-11/4	Chapter 5 – Fraud in the Financial Statements and Auditor Responsibility	Homework Assignment	20	Discussion assignment	15	
11	11/5-11/11	Midterm #2 –					150
12	11/12-11/18	Chapter 6 – Legal, Reg., & Professional Obligations of Auditors	Homework Assignment	20	Discussion assignment	15	
13	11/19-11/25	Chapter 6 – Legal, Reg., & Professional Obligations of Auditors	Homework Assignment	20	Discussion assignment	15	
14	11/26-12/2	Chapter 7 – Earnings Management	Homework Assignment	20	Discussion assignment	15	
15	12/3-12/9	Chapter 8 – Ethical Leadership and Decision Making in Accounting			Discussion assignment	15	
16	12/11-12/16	Final Exam					250
<b>Total</b>				<b>220</b>		<b>210</b>	<b>570</b>