



**ACNT 1335 – Accounting Ethics
Fall 2019
Course Syllabus**

I. Course Identification.

This syllabus is for ACNT 1335, Accounting Ethics (formerly known as ACNT 1370). It covers the following sections: section 002, synonym 84979; section 003, synonym 84980; and section 004, synonym 84981; all of which are being offered during the Fall 2019 semester at ACC. The lecture part of this course is being offered in an online distance learning format beginning August 26, 2019 and ending December 15, 2019. This is a Graduate Level course worth 3 semester credit hours. This course meets the Ethics course requirements of the Texas State Board of Public Accountancy.

II. Instructor Contact Information.

Your instructor for this course will be -

Name:	Larry G. Stephens, CPA, JD/LLM
Office Location:	HLC 4.2310.18
Office Phone:	(512) 223-7143
E-mail:	larry.stephens@austincc.edu
Blackboard Site:	http://acconline.austincc.edu
Office Hours:	Monday, 12:00 pm – 4:00 pm; Tuesday 2:00 pm – 5:00 pm; or By appointment only.

III. Course Description.

This course will serve as a general introduction to professional ethics in the accounting and business environments. We will discuss the fundamental ethical issues of business and society, the roles and responsibilities of the accounting and auditing profession, ethical behavior by management, and legal and professional guidelines that address the ethical concerns of society.

The course will further address the legal implications of ethical misconduct by managers, accountants, and other fiduciaries, and the usefulness of regulation and standard-setting as tools to address such misconduct. Of particular interest is the effectiveness of professional codes of ethics like those ascribed to by self-regulatory

organizations (e.g. American Institute of Certified Public Accountants, Texas State Board of Public Accountancy, and the Financial Accounting Standards Board) and regulatory agencies like the PCAOB, SEC and IRS. In particular, we will consider the strengths, weaknesses, and implications of various moral arguments that impact the business community and the greater society.

No previous experience in moral philosophy is required for this course. However, as background, we will discuss several popular theories of morality, and examine various theories of management behavior in the business environment. Such theories include agency theory/contracting theory, stakeholder theory, and earnings management.

- Credit Hours: 3
- Classroom Contact Hours per week: 3
- Laboratory Contact Hours per week: 1

This is a 3 credit hour course over the course of a 16 week semester; the lab portion of the course is dedicated to facilitate the group work requirements of this course. Prospective students should be aware that this course is offered in a format similar to that of a graduate-level course. As such, **students are expected to spend approximately 10 - 12 hours per week on course activities** (reading the text, researching case studies, completing quizzes, studying for exams, and completing group assignments). Time management will be essential for students. Some students may need to spend more or less time than this based on personal circumstances.

Transferability of workforce courses varies by educational institution. Students interested in transferring courses to another college should speak with their Area of Study (AoS) advisor, Department Chair, and/or Program Director.

IV. Course Prerequisites.

Before enrolling in ACNT 1335, you must have completed ACNT 2331 Internal Control and Auditing or an equivalent course in Auditing. Students who have not completed the prerequisite courses or who cannot document completion will be withdrawn from the class.

Basic computer skills utilizing internet, word processing, spreadsheet (Excel), and presentation (Power Point) software are recommended for all accounting courses. Generally, **all assignments are to be prepared on the computer and presented in a format that would be acceptable in a professional, business environment.** Access to computers is available at the college.

V. CPA Candidates.

Austin Community College has received the designation of Qualifying Educational Credit for the Uniform CPA Examination by the Texas State Board of Public

Accountancy (Board). This course meets the requirement for an Accounting Ethics course as required by the Board. Please review the information on our [website](#). **It is the student's responsibility to understand and comply with the requirements of the Board.**

To become a CPA in Texas, you must have a minimum of a bachelor's degree that includes 150 hours of college credit, including 36 hours of accounting, an approved 3 credit hour accounting ethics course and 24 credit hours of business courses. Passage of the Uniform CPA Exam and appropriate supervision by a CPA are also required.

H.B. 1508 Disclosure: To become a CPA in Texas, the Board has a statutory obligation (The Public Accountancy Act, Chapter 901 of the Occupations Code, [Section 901.253](#)) to determine that any person awarded a Texas CPA certificate is of good moral character. Good moral character is demonstrated by the lack of a history of dishonest or felonious acts. The Board considers several areas in evaluating an applicant's moral character. These include

- Responses to questions on the application relating to arrests, charges, convictions, probations and/or deferred adjudications of a felony or misdemeanor other than misdemeanor driving offenses such as moving violations (NOTE: DWIs are not considered misdemeanor driving offenses).
- The Board will access the Federal Bureau of Investigation (FBI) database and the Texas Department of Public Safety – Crime Records Division files using an established fingerprint process for each person who submits an Application of Intent. The fingerprint process allows the Board to receive information on all arrests, charges, convictions, probations and deferred adjudications of misdemeanor and felony offenses that occur in any U.S. state or territory. Records of these activities are reported to the Board for further investigation. If an applicant was 17 years of age or older at the time of the arrest, it should be reported to the Board. You are not required to report criminal records that have been expunged or sealed by an order of the court. You are required to report criminal records subject to a non-disclosure order. Any subsequent arrest will automatically be reported to the Board for further investigation.

For students in this course who may have a criminal background, please be advised that the criminal background could keep you from being licensed by the State of Texas. If you have a question about your background and licensure, please speak with your faculty member or the department chair. You also have the right to request a criminal history evaluation letter from the applicable licensing agency.

VI. Competencies and Skills.

The Texas Higher Education Coordinating Board has the responsibility to ensure that each state-supported college and university has a core curriculum that emphasizes the acquisition of skills, perspectives, and knowledge that help define the educated person.

The core curriculum is predicated on a series of basic intellectual competencies including reading, writing, speaking, listening, critical thinking, and computer literacy. Such competencies are essential to the learning process in any educational discipline. As applied to the discipline of accounting, it is widely recognized that these intellectual competencies are strongly correlated with the acquisition of marketable skills, and the demonstration of success in the workplace.

Although students are expected to enter college with experience in exercising these competencies, your accounting coursework will provide further instruction and practice in meeting college standards and later equip you to succeed in both your major field of academic study and your chosen career or profession.

The competencies addressed in this accounting course include:

- a) Reading Competencies. Reading at the college level means the ability to analyze and interpret a variety of printed materials-books, articles, and documents. A core college curriculum should offer students the opportunity to master both general methods of analyzing printed materials and specific methods for analyzing the subject matter of individual disciplines.
- b) Writing Competencies. Competency in writing is the ability to produce clear, correct, and coherent prose adapted to purpose, occasion, and audience. Although correct grammar, spelling, and punctuation are essential in any composition, they do not automatically ensure expectations of rigor and content have been met. Students should be familiar with the writing process, including how to discover a topic, how to develop and organize it, and how to phrase it effectively for an audience. These abilities can be acquired only through practice and reflection... and practice and reflection...and practice and reflection!
- c) Speaking Competencies. Competence in speaking is the ability to communicate orally in clear, coherent, and persuasive language appropriate to purpose, occasion, and audience. Developing this competency includes acquiring poise and developing control of the language through experience in making presentations to small groups, to large groups, and through the media.
- d) Listening Competencies. Listening at the college level implies the ability to analyze and interpret various forms of spoken communication.
- e) Critical Thinking Competencies. Critical thinking embraces methods for applying both qualitative and quantitative skills analytically and creatively to subject matter in order to evaluate arguments and to construct alternative strategies. Problem solving is one of the applications of critical thinking used to address an identified task.
- f) Computer Literacy. Computer literacy at the college level implies the ability to use computer-based technology to communicate, solve problems, and acquire information. College students should have an understanding of the limits, problems, and possibilities associated with the use of technology, and should

have the tools necessary to evaluate and learn new technologies as they become available.

VII. Required course materials.

Ethical Obligations and Decision Making in Accounting, Fifth Edition, Steven M. Mintz & Roselyn E. Morris, McGraw Hill Education Publishing.
<https://reader.yuzu.com/books/9781260480887>

✓ (includes Connect access).

This course is part of an inclusive access model called First Day™. You can easily access the required materials for this course at a discounted price, and benefit from single sign-on access with no codes required in Blackboard. Austin Community College will include the discounted price as a part of a course charge for this course.

It is NOT recommended that you Opt-Out, as these materials are required to complete the course. You can choose to Opt-Out on the first day of class, but you will be responsible for purchasing your course materials at the full retail price and access to your materials may be suspended.

For more information and FAQs go to customercare.bncollege.com.

Ethical Leadership Certification Program (ELCP). This resource is NOT included in First Day Access and must be purchased separately by the student. The access to this material will be provided by the instructor via an enrollment link and instructions posted by the instructor in Blackboard.

VIII. Course Requirements.

The instructor reserves the right to make adjustments to the class schedule as necessary in order to enhance achievement of Student Learning Outcomes.

Course Requirements:

- ✓ Active, meaningful participation in journaling activity.
- ✓ Completing assigned case module questions and research.
- ✓ Successfully completing exams and quizzes.
- ✓ Creating a personal ethics tool (capstone project).
- ✓ Successfully completing the Ethical Leadership Certification Program (ELCP).

Academic Calendar/Due Dates

First day of classes	Mon, Aug 26
Labor Day Holiday	Mon, Sep 2
Day of Record	Wed, Sep 11
Last day to drop with a 'W'	Thur, Nov 21
Thanksgiving Holiday	Thur, Nov 28 – Sun, Dec 1
Last day of classes	Sun, Dec 15
Grades Due	Wed, Dec 18

Instructional Methodology:

The objectives of this course will be met by incorporating a variety of instructional methods. These may include exams and quizzes, group activities, student presentations, viewing video materials, written analysis, and research.

Course Objectives:

The objective of this course is to examine ethical issues that impact the accounting and audit professions in order to explore the appropriate role of accounting professionals in business and society. In addition, the course will investigate the legitimate use of governmental oversight, regulation, and standard-setting to monitor the behavior of accountants and other business professionals; and we will assess the impact and implications of present and proposed solutions to the moral dilemma associated with economic decision-making in the twenty-first century. Finally, we will consider the changing dynamic that is accounting ethics by observing the impact of global issues such as international accounting standards and the emergence of the Internet and other global technologies.

Learning Outcomes:

Upon completion of this course, students should demonstrate a mastery of the learning outcomes through various learning media, including exam performance, class participation, research paper preparation, and group case analysis. A complete list of learning objectives can be found [HERE](#).

Group Dynamics and Success In Collaborative Learning:

Cooperative learning is a structured educational process that places students into groups to achieve common goals. Group dynamics strengthen student performance in complex, problem-solving situations, such as those found in accounting. An important function of the classroom is to help students solve accounting problems (including ethical problems) in a manner that more closely resembles the actual working world where cooperation and collaboration are imperative skills for a successful career. Research indicates that cooperative learning is at least as effective, and often more effective, than individual problem-solving methods.

In ACNT 1335, preparation of case analysis written question responses requires group participation. All other assignments are to be completed by the individual student.

IX. Course Evaluation / Grading System.

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The final course grade, based on points accumulated throughout the course, will be determined by a combination of individual activities (75%) and group activities (25%). Students are required to participate in group activities. The following table describes the major performance activities for this course and expected weightings for each activity:

Activity	Description	Percentage of course grade	Points Available
INDIVIDUAL: Quizzes	Assigned periodic quizzes based on reading assignments and professional ethics standards are to be completed by the posted due date. Each student will complete quizzes independently to earn points. Each chapter quiz is worth 10 points. Professional Standards Quiz is worth 20 points.	10%	100
INDIVIDUAL: Ethical Leadership Certification Program (ELCP)	Each student will be required to successfully complete the Ethical Leadership Certification Program (ELCP). The program consists of six modules and a comprehensive exam designed to enhance the student's ethical decision making skills. This program is sponsored by the NASBA Center for the Public Trust.	10%	100
INDIVIDUAL: Capstone Project	Each student will be required to create their own personal ethics tool based on the theories and concepts learned during the course. This personal ethics tool should provide a framework that the student can utilize for making personal and professional ethical decisions.	15%	150
INDIVIDUAL: Ethics Journal	Distance learning students are required to create entries in an individualized ethics journal. The journal will only be seen by the student and the instructor; the instructor will provide feedback. There will be four different journaling exercises throughout the term to allow the student to apply their ethical knowledge and experiences. There are 100 total points possible; each journal is worth an increasing number of points.	10%	100
INDIVIDUAL: Exams	Exams will address the content of the assigned readings from the course textbook. Students will be	30%	300

Activity	Description	Percentage of course grade	Points Available
	expected to identify the nature and extent of ethical dilemmas, parties that are affected, strengths and weaknesses of alternatives to the chosen course of action, and well-reasoned solutions to the crisis created by the ethical dilemma. Each student will complete the exams independently to earn points. Two exams worth 150 points each.		
GROUPS: Case Studies and Research	Case studies (5) will be assigned as a group assignment. Written responses to the case questions will be submitted by each group, with each group member receiving the same grade. Groups will also be required to submit a short Voice Thread presentation for each case study summarizing the lessons learned. Each case study is worth a total of 50 points.	25%	250
Total		100%	1000

Your grade will be determined by an assessment of your success in engaging the subject matter. The following point scale is used to determine the course grade:

Points	Grade
900-1000	A
800-899	B
700-799	C
600-699	D
Below 600	F

Grade Change Policies: Click on this link to view the policy. See Student Handbook: www.austincc.edu/handbook/policies2.htm

ABSOLUTELY NO LATE ASSIGNMENTS WILL BE ACCEPTED.

X. Classroom Policies.

A. Civility Statement

Faculty, staff and students, are expected to act honestly and responsibly in all aspects of campus life. I will hold all students accountable for their actions and words within the Blackboard course. Therefore, all students should commit themselves to behave in a manner that recognizes personal respect and demonstrates concern for the personal dignity, rights, and freedoms of every member of the community, including respect for College property and the physical and intellectual property of others.

If a student is asked to leave the course in Blackboard as a result of uncivil behavior, the student **may not** return to the course until they arrange a conference with the instructor. It is the student's responsibility to arrange for this conference.

B. Online Class Participation

Regular, weekly online class participation is expected of ALL students, especially in group projects. If participation or compliance with other course policies is unsatisfactory, the instructor may withdraw students from the class or impose measures to equalize the workload among the group members.

C. Withdrawal

It is the responsibility of each student to ensure that his or her name is removed from the class roster should they decide to withdraw from the class. I do, however, reserve the right to withdraw a student should I feel it is necessary when a student misses an exam. If a student decides to withdraw, he or she should also verify that the withdrawal is submitted before the final withdrawal date which is **Thursday, November 21, 2019 for the Fall 2019 semester**. The student is also strongly encouraged to retain their copy of the withdrawal form for their records.

Students, who enroll for the third or subsequent time in a course taken since Fall 2002, may be charged a higher tuition rate for that course.

State law permits students to withdraw from no more than six courses during their entire undergraduate career at Texas public colleges or universities. With certain exceptions, all course withdrawals automatically count towards this limit. Details regarding this policy can be found in the [ACC college catalog](#).

D. Incomplete

I may award a grade of "I" (incomplete) if a student was unable to complete all of the objectives for the passing grade in a course. An "I" cannot be carried beyond the established date in the following semester. The completion date is determined by the instructor but may not be later than the final deadline for withdrawal in the subsequent semester. An "I" that is not resolved by the deadline will automatically be converted to an F. Incomplete grades are given only on rare occasions and generally, only when a student has completed all examinations and assignments to date, with a satisfactory grade of C or better, and has personal circumstances that prevent course completion that occur **after** the deadline to withdraw (see paragraph C).

E. Scholastic Dishonesty

A student attending ACC assumes responsibility for conduct compatible with the mission of the college as an educational institution. Students have the responsibility to submit coursework that is the result of their own thought, research, or self-expression. Students must follow all instructions given by faculty or designated college representatives when taking examinations, placement assessments, tests, quizzes, and evaluations. Actions constituting scholastic dishonesty include, but are not limited to, plagiarism, cheating, fabrication, collusion, and falsifying documents. Penalties for scholastic dishonesty will depend upon the nature of the violation and may range from lowering a grade on one assignment to an "F" in the course and/or expulsion from the college. If violations of this policy occur on group assignments, each member of the group will receive the same grade on that particular assignment. See the Student Standards of Conduct and Disciplinary Process and other policies [HERE](#).

F. Plagiarism

Plagiarism is taken very seriously in this class. Plagiarism is considered to be the copying of another's work including another student's work, internet sources, or other research source. Any phrase, sentence, paragraph, etc. that is taken from another's work must be cited appropriately. This means any cutting and pasting from any source, without appropriate citation, is considered plagiarism and is unacceptable. All written assignments submitted in this course are run through a comprehensive plagiarism checker (SafeAssign). The first instance of plagiarism will result in a required student/faculty meeting and a grade of zero on that assignment. Refer to the above paragraph for further information on penalties.

G. Communicating with the Instructor

If you must communicate with me via e-mail, I strongly recommend that you use the course email within Blackboard. If you send email messages to my ACC gmail account via your personal email accounts, your message could get lost or filtered resulting in a delayed (or even worse, no) response from me. I try to monitor the course email in Blackboard much closer than I monitor other email sources; please keep this in mind when sending me email communications. Also keep in mind that I teach other courses throughout the day and/or evenings and will try to respond to your communication at my earliest possible convenience, usually within 24 hours. Please allow 48 hours for a response before sending any follow-up email communications.

H. Professional Writing Standards

Effective managers and leaders are also effective communicators. Written communication is an important element of the total communication process. The accounting profession expects exemplary writing to be the norm for practicing accountants. **In this course, I expect all written assignments by individuals and groups to demonstrate professional level writing proficiency that complies with the formal requirements of the *Publications Manual of the American Psychological Association* or similar framework such as MLA, OWL, etc. Careful attention should be given to source citations, proper listing of references, the use of footnotes, and the presentation of tables and graphs.**

XI. ACC College Policies.

College policies that apply to all ACC students can be found in a separate document that is included by reference as a part of this course syllabus. Look for the Blackboard link titled “ACC College Policies (Syllabus Addendum)” for a copy.

STUDENT NOTES