

Eastern Oregon University Course Syllabus

Number of Course:

ACCT 411

Name of Course:

Ethics & Accountants Professional Responsibility

Catalog Description:

A study of the role of a professional accountant; codes of accountants; ethical decision making; and the legal, regulatory and social environment in which an accountant makes decisions.

Relevant to preparation for the CPA examination.

Credit Hours:

4

Required Texts or Suggested Materials:

Link to the EOU Bookstore: [Eastern Oregon University Bookstore \(opens in new tab\)](#)

Prerequisites:

BA 225, BA 321

Learning Outcomes:**After successful completion of this course the student will:**

1. Understand the meaning of ethics and why ethics are critical for students to learn
2. Develop an understanding of various aspects of moral reasoning
3. Understand how moral reasoning is used for ethical decision- making
4. Learn the tools and techniques for analyzing ethical situations and using these tools to make ethical decisions including identification of the stakeholders, the issues involved, and the process for making an ethical decision
5. Understand concepts associated with business ethics and the impact of business ethics on corporate governance
6. Determine how firms develop corporate codes of conduct and the roles such codes have on corporate governance
7. Understand the importance of ethics on professions such as accounting
8. Understand professional ethics for accountants in public accounting with emphasis on the AICPA Code of Conduct and the Oregon rules of Conduct
9. Understand professional ethics for accountants in other areas including management accounting, internal auditing, and not-for- profit accounting
10. Understand legal liability issues that accountants face and the impact that such issues have on professional ethics
11. Understand the current state of the profession and the implications for the future of accounting, particularly public accounting.
12. Analyze, research and use technology in determining the relevance of important ethical and professional issues

Course Requirements:

You will be required to complete assignments, quizzes, cases, and a research paper on the materials we cover in this course. These will be due at the time specified in the Modules section of Canvas.

Grading Policies:

Grading is based upon the outcome of your ability to apply the material you learn in this class and applying them to the assignments, quizzes and case studies.

Assignment Type	Points
Homework	250 points
Cases	200 points
Research paper	300 points
Quizzes	250 points
Total	1000 points

Grades as a percentage of total points:

Grade Letter:	Percentage:
A	94-100
A-	90-93
B+	87-89
B	83-86
B-	80-82
C+	77-79
C	73-76
C-	70-72
D	60-69
F	<60

Means of Assessment:

Means of assessing the outcomes consists of case analysis, research paper (including draft, revision, and final paper) homework assignments, and quizzes. All assignments, quizzes, research paper and case analysis must be completed and submitted at the designated times.

This class is a UWR course and the following will apply:**Outcomes for upper-division UWR writing-intensive courses:**

Students will produce at least 5,000 words (including drafts, in-class writing, informal papers, and polished papers); 2,000 words of this total should be in polished papers which students have revised after receiving feedback and criticism.

Students will practice the forms of writing and reflect upon the nature of the writing used by graduates and professionals in the discipline the course represents.

Students will write at least one paper integrating information from more than one source, employing the appropriate documentation style for the discipline represented by the course.

Students will draft, revise, and edit their formal written work.

Students will seek assistance from a Writing Tutor in the Writing Lab when needed and when referred by the instructor. The means of assessment shall be through the grading of the student's proposal, draft, and completed research paper. Students must complete all UWR writing-intensive courses with a C- or better, and UWR writing-intensive courses must allocate at least 30% of the overall grade to formal writing assignments, with at least 25% of the overall grade based on evaluation of individually written papers that have been revised after feedback. UWR writing-intensive courses will address punctuation, grammar, and disciplinary documentation style, but they are primarily intended to be discipline courses which use writing tasks to help students learn the material and learn how to write effectively in the discipline. The research project will be posted on the class Canvas website with dates for submission of all stages of the research. You must submit a proposal of 500 words on the topic that you have selected.

You must provide a minimum of four scholarly sources in the final paper. The paper must be submitted in Canvas via attachment in Microsoft Word format and must be a minimum of 2,000 words in final submission, double-spaced, margins no greater than 1-inch. Students will be responsible for submitting a 500-word proposal for the topic, 1,000-word draft, 1,500-word revision and the final paper by the times specified.

Students must complete all writing-intensive courses with a C- or better.

Brief Outline of Course:

We will be covering various topics and ethical situations related to the profession of accounting, as well as reviewing the specific ethical requirements in the codes of ethics of state boards of accountancy.

General Education Category and Outcomes:

[Insert text here if GEC course]

University Writing Requirement Outcomes:

[Insert text here if UWR]

Writing Center Statement:

The EOU Writing Center provides a place — physical or virtual — where every EOU student can find an interested, responsive reader. Writing tutorials are free of charge for EOU undergraduate and graduate students and are available for writing at any course level and for writing resumes, job letters, and graduate applications. For drop-in hours or to schedule in-person, synchronous online, or asynchronous online tutoring, please visit the EOU Writing Center: [Writing Center – Eastern Oregon University \(opens in new tab\)](#).

Classroom Decorum:

[Insert text here]

Academic Misconduct Policy:

Eastern Oregon University places a high value upon the integrity of its student scholars. Any student found responsible for an act of academic misconduct (including but not limited to

cheating, unauthorized collaboration, fabrication, facilitation, plagiarism or tampering) may be subject to having his or her grade reduced in the course in question, being placed on probation or suspended from the University, or a combination of these.

Accommodations/Students with Disabilities Policy:

Any student who feels they may need accommodation for any type of disability must contact the Disability Services Office in Loso Hall, Room 233. Phone: 541-962-3081.

Disclaimer:

This standard syllabus provides only general information on the course. For those enrolled in the course a detailed syllabus will be provided by the Instructor at the beginning of the term. Please keep in mind that not all courses are offered every year.

Syllabus Prepared By:

Business Faculty

Date:

09/09/2019